

Revenue Manual Update 2006



Howard County, Maryland
Office of Budget



Howard County, Maryland
Office of Budget

Operating Budget Revenue Manual—2006 Update

Revenue collection is an important activity of any local government. The general fund is probably the most visible part of the county budget. The revenue collected under the general fund is used to pay for police protection, run the school system, plow snow, repair roads, operate the county detention center, provide grants-in-aid to community social service agencies, operate county parks, and a wide variety of other activities and services provided to the public. The primary source of revenue to support the general fund comes in the form of local property and income taxes. These are the two largest sources, but many other accounts play an important role as well.

In addition to the general fund there are several other funds in the operating budget. Restricted fund is the name given to all funds other than the general fund. Included under this umbrella are:

- Enterprise Funds: funds in this group are fully supported by the revenues they generate. Examples are the Recreational Special Facilities Fund (780-Golf Course) and Water & Sewer Operating Fund (710 Fund). These funds operate in a manner similar to a private business enterprise and are fully supported by user fees and charges.
- Special Revenue Funds: funds in this group have dedicated revenues that can only be spent for specific purposes. An example is the 1% county transfer tax, which is dedicated to serve specific activities including agricultural land preservation (Fund 440-Ag Land Preservation & Promotion Fund). The Self-Sustaining Recreation Program Fund (Fund 018) is another example and the entire cost of the program is covered by registration and user fees.
- Internal Service Funds: funds in this group operate to support other local agencies. Examples are Risk Management Fund (Fund 242) which provides worker's compensation and liability insurances to county agencies and the Radio Maintenance Fund (040), which provides radio equipment. Agencies are charged for their share of the costs.

This manual is intended to provide a brief description of the revenues used in county operating budgets. A separate page presents each revenue source. Revenues are arranged by fund and in account number order. The goal of the Howard County Office of Budget is to continue to improve existing revenue tracking and forecasting models. The first duty of a budget office is to look at where the money comes from before analyzing how it will be spent.

Revenues are listed for the following funds in this manual:

Fund 011	General Fund
Fund 018	Self Sustaining Recreation Program
Fund 019	Forest Conservation Program
Fund 051	Grant Fund (Limited to Eco. Dev.Activities)
Fund 040	Radio Maintenance & Equipment
Fund 221	Central Operations
Fund 225	Information Systems Services Operations
Fund 242	Risk Management
Fund 248	Employee Benefits
Fund 420	Community Renewal Program
Fund 440	Agricultural Land Preservation & Promotion
Fund 460	Fire & Rescue Tax-Metropolitan
Fund 461	Fire & Rescue Tax-Rural
Fund 500	Water & Sewer Capital (Shown for revenues to 710 & 730)
Fund 640	Environmental Services
Fund 710	Water & Sewer Operating
Fund 730	Water & Sewer Special Benefit Charges
Fund 780	Recreation Special Facilities

A description of these funds is available in the Howard County, Maryland Operating Budget.

Questions regarding this manual or revenues in general should be directed to :

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(410) 313-2077

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General Fund Revenues

Fund 011

The general fund is probably the most visible part of the county budget. It includes the funds to pay for police protection, run the school system, plow the streets, operate the county detention center, provide grants to community social service agencies and a host of other activities. The revenue to support the general fund comes primarily in the from local property and income taxes.

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1110

NAME: Real Property Tax

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts

LEGAL AUTHORITY:

DESCRIPTION: This account is used by the Budget Office as a mechanism to show total budgeted property tax revenue from all sources, including real and personal property. No revenue is collected in this account. All property tax is reported in accounts 1111 to 1140.

COLLECTION FREQUENCY: N/A

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-1111**

NAME: Real Property Tax—Full Year Levy

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Linda Watts--2121**LEGAL AUTHORITY:** State: Tax—Property Article, Annotated Code of Maryland
Local: Title 20 of Howard County Code, Subtitle 1**DESCRIPTION:** This revenue is the real property tax received from the annual tax bills issued to all property owners in the County on July 1 of each year. Because of the procedures for booking this revenue, the amount of revenue collected is known as soon as the tax bills are issued.

This revenue is estimated for the upcoming year using the Homestead Credit Projection report on the assessable base made available from the Maryland Department of Assessments & Taxation each year in mid August. The full year levy is determined from an analysis of a breakdown of the base into its component parts. A detailed explanation of this process is described in a memo to the file located in the FY98 Assessable Base file titled, Assessable Base Calculation Methodology.

COLLECTION FREQUENCY: Annually each July 1**Budget Analyst:** Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-1112**NAME: Real Property Tax-- $\frac{3}{4}$ Year Levy**COLLECTING AGENCY:** Department of Finance**CONTACT PERSON:** Linda Watts--2121**LEGAL AUTHORITY:** State: Tax—Property Article, Annotated Code of Maryland
Local: Title 20 of the Howard County Code, Subtitle 1**DESCRIPTION:** This revenue is the annual real property tax bill for all property added to the tax rolls between July 1 and September 30 of each year. Because of the procedures for booking this revenue, the amount of revenue collected is known as soon as the tax bills are issued.

This revenue is estimated for the upcoming year using the Homestead Credit Projection report on the assessable base made available from the Maryland Department of Assessment & Taxation each year in mid August. The $\frac{3}{4}$ year levy is determined from an analysis of a breakdown of the base into its component parts. A detailed explanation of this process is described in a memo to the file located in the FY98 Assessable Base file titled, Assessable Base Calculation Methodology.

COLLECTION FREQUENCY: Annually—October 1**Budget Analyst:** Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-1113**

NAME: Real Property Tax--½ Year Levy

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Linda Watts**LEGAL AUTHORITY:** State: Property Tax Article, Annotated Code of Maryland
Local: Title 20 of Howard County Code, Subtitle 1**DESCRIPTION:** This revenue is the annual real property tax bill for all property added to the tax rolls between October 1 and December 31 of each year. Because of the procedures for booking this revenue, the amount of revenue collected is known as soon as the tax bills are issued.

This revenue is estimated for the upcoming year using the Homestead Credit Projection report on the assessable base made available from the Maryland Department of Assessments & Taxation each year in mid August. The ½ year levy is determined from an analysis of a breakdown of the base into its component parts. A detailed explanation of this process is described in a memo to the file located in the FY98 Assessable Base file titled, Assessable Base Calculation Methodology.

COLLECTION FREQUENCY: Annually—January 1**Budget Analyst:** Donald Stitely

NAME: Real Property Tax-- $\frac{1}{4}$ Year Levy

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: State: Property Article, Annotated Code of Maryland
Local: Title 20 of Howard County Code, Subtitle 1

DESCRIPTION: This revenue is the annual real property tax bill for all property added to the tax rolls between January 1 and March 31 of each year. Because of the procedures for booking this revenue, the amount of revenue collected is known as soon as the tax bills are issued.

This revenue is estimated for the upcoming year using the Homestead Credit Projection report made available from the Maryland Department of Assessments & Taxation each year in mid August. The $\frac{1}{4}$ year levy is determined from an analysis of a breakdown of the base into its component parts. A detailed explanation of this process is described in a memo to the file located in the FY98 Assessable Base file titled, Assessable Base Calculation Methodology.

COLLECTION FREQUENCY: Annually—April 1

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1120

NAME: Personal/Merchants Property Tax

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: State: Property Article, Annotated Code of Maryland
Local: Title 20 of Howard County Code, Subtitle 1

DESCRIPTION: This revenue is the personal property tax billed and received by the County that is based upon the value of the equipment and fixtures of a business reported to the Maryland Department of Assessments & Taxation each year.

Revenue is not booked until a certification of assessment is received from the State during the fiscal year. The assessment value applies to the operations of the business during the previous calendar year.

COLLECTION FREQUENCY: As received, not set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-1130**

NAME: Operating Property Tax

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Linda Watts--2121**LEGAL AUTHORITY:** State: Property Article, Annotated Code of Maryland.
Local: Title 20 of Howard County Code, Subtitle 1**DESCRIPTION:** This revenue is the personal property tax billed and received by the County that is based upon the value of all operating property of a railroad or public utility. The revenue is not booked until a certification of assessments is received from the Maryland Department of Assessments & Taxation during the fiscal year. The assessment value applies to the previous calendar year.**COLLECTION FREQUENCY:** As received, no set frequency, but usually about 80 % of this revenue is collected in August and September.**Budget Analyst:** Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-1140**

NAME: Corporate Property Tax

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Linda Watts--2121**LEGAL AUTHORITY:** State: Property Article, Annotated Code of Maryland
Local: Title 20 of Howard County Code, Subtitle 1**DESCRIPTION:** This revenue is the personal property tax billed and received by the County that is based upon the value of equipment, fixtures, and other tangible property owned by an association or joint-stock company. Corporations may be either domestic or foreign. The revenue is not booked until a certification of assessment is received from the Maryland Department of Assessment & Taxation during the fiscal year. The assessment value applies to the previous calendar year.**COLLECTION FREQUENCY:** As received, no set frequency.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1150

NAME: Payment in Lieu of Property Tax (PILOT)

COLLECTING AGENCY: Department of Finance (based on calculation by Budget Office)

CONTACT PERSON: Thomas W. Mullenix--3194

LEGAL AUTHORITY: 1972 Agreement between Johns Hopkins APL and Howard County.

DESCRIPTION: This revenue account receives payments from tax exempt organizations which have agreed to reimburse the county for services it provides.

Currently, there is only one such reimbursement. Johns Hopkins Applied Physics Laboratory pays the county in excess of \$600,000 for services based upon a formula including the value of the APL property, local budget figures, etc...The formula is calculated by the Budget Office and a bill is generated by the Department of Finance. (See County Admin. Budget file "Johns Hopkins University—In Lieu of Taxes" for details.)

COLLECTION FREQUENCY: Annually, August or September

Budget Analyst: Thomas Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1151

NAME: Payment in Lieu of Housing

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Leonard Vaughn--6316

LEGAL AUTHORITY: State: Tax—Property Article, Annotated Code of Maryland
Local: Agreements between Howard County and Housing Comm.

DESCRIPTION: Revenue collected from the Howard County Housing Commission on properties owned by the Commission in lieu of property taxes. Properties usually associated with this revenue are affordable housing projects for low income residents. This program effectively grants a tax abatement to the owners of the building as necessary to compensate for losses associated with the maintenance of the units for low income, thereby reducing future potential property tax revenues.

COLLECTION FREQUENCY: Usually April 1

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1160

NAME: Additions & Abatements

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: State: Tax—Property Article, Annotated Code of Maryland
Local: Title 20 Howard County Code, Subtitle 1

DESCRIPTION: Revenue shown in this account applies to all real and/or personal property tax billed in the current fiscal year that pertains to assessments for prior years. Revenues are booked as often as State certifications of assessments are received during the fiscal year. The assessment value applies to the previous calendar year.

COLLECTION FREQUENCY: As received, no set frequency.

Budget Analyst: Donald Stitely

NAME: Penalties & Interest Property Taxes

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: State: Tax—Property Article, Annotated Code of Maryland
Local: Title 20 Howard County Code, Subtitle 1

DESCRIPTION: This revenue applies to penalties received on real and personal property taxes that have become delinquent. Penalties are assessed pursuant to the rates set forth in the Howard County Code. Revenues are booked at the time that the payment of delinquency is received.

A per month charge of $\frac{1}{2}\%$ is applied to delinquent accounts beginning on October 1st of each year and is continued until the delinquent tax and accumulated penalty and interest are paid or the property is sold at tax sale.

COLLECTION FREQUENCY: As received, no set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1180

NAME: Tax Sale Revenue

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: State: Article 81, Annotated Code of Maryland
Local: Title 20 of Howard County Code, Subtitle 1

DESCRIPTION: This revenue is from the sale of properties of delinquent taxpayers in application of Section 20.104, Subtitle 1, Title 20 of the Howard County Code. Sale of delinquent taxpayer properties takes place each year, on the fourth Wednesday in April.

COLLECTION FREQUENCY: As the sale of delinquent taxpayers' properties is conducted only once a year on the fourth Wednesday in April and will continue on each secular day until each parcel shall have been offered, this revenue is collected around May and June.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1191

NAME: Discounts on Property Tax

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: Section 20.103 (c) of the Howard County Code

DESCRIPTION: To encourage the prompt payment of property taxes, the county offers a ½% discount on personal property taxes paid in July.

COLLECTION FREQUENCY: Approximately 80- 85% of the total discounts are paid out in the month of July each year.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1192

NAME: Commercial/Industrial Tax Credit

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Economic Development Authority--6500

LEGAL AUTHORITY: State: Tax—Property Article, Annotated Code of Maryland
Local: Title 20 of Howard County Code, Subtitle 1

DESCRIPTION: This is a tax credit against tax on real property of a commercial or industrial business that qualifies under the county tax credit program. Retail stores, retail food outlets or motels do not qualify for the credit. The credit may not exceed the amount of county property tax imposed on the property

COLLECTION FREQUENCY: No set frequency, as agreements are signed.

Budget Analyst: Donald Stitely

NAME: Assessment Adjustments over 5% (5% Cap)

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: Article 81, Section 12- F7 of the Annotated Code of Maryland

DESCRIPTION: This revenue is a tax credit listed as negative revenue in the budget. If on a Homestead Property (homeowner occupied) the assessed value increases by more than 5% in any one year, the taxpayer shall receive a credit on their property tax bill for the difference between the bill based on the actual assessment and what it is with a 5% cap on the assessment. This credit is calculated as a part of the tax bill and is given automatically.

A property qualifies for a credit if it meets the following criteria:

1. The property has not been transferred to new ownership during the past year in which the bill is presented;
2. There has been no change in the zoning resulting in higher property values;
3. A substantial change in use has not occurred;
4. Extensive improvements have not been made; and
5. The previous year's assessment was not in error.

COLLECTION FREQUENCY: Credits are complete by September 1 of each year.

Budget Analyst: Donald Stitely

NAME: Community Organization Tax Credit

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: Section 20.108 of the Howard County Code

DESCRIPTION: This is a tax credit and listed as negative revenue in the budget. Any community association which is defined as a non-profit organization operated for the common good and social welfare of any group of persons residing in Howard County may apply to the Director of the Department of Finance for a tax credit against property taxes owed and used for community, civic, educational, library or park purposes. The tax credit shall continue from year to year or until the property use changes to an unqualified use.

Approximately 95% of the tax credits granted for this purpose are to one applicant—The Columbia Association.

COLLECTION FREQUENCY: Credits paid are complete by October of each year.

Budget Analyst: Donald Stitely

NAME: Homeowners Property Tax Credit

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: Section 20.126 of the Howard County Code

DESCRIPTION: This revenue is a tax credit and is shown as negative revenue in the budget. This credit is to provide tax relief to moderate and low income homeowners in addition to that provided by the State program. Applications are accepted thru September each year. The State reviews and approves the applications for credit.

The credit is calculated based upon:

1. The allowable percentage of gross income; and
2. The property tax credit granted under Section 9-104 of the Tax-Property article of the Maryland Code.

COLLECTION FREQUENCY: Varies depending on application approval date. Refunds are issued if the tax bill was mailed and the credit approval is after the mailing date.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1197

NAME: Religious Group Rent Credit

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: Section 20.115 of the Howard County Code

DESCRIPTION: This revenue is a tax credit listed as negative revenue in the budget. This is a program of tax credits against local property tax for religious groups or organizations that lease, occupy and use such property for public religious worship or educational purposes. Upon application, the Director, Department of Finance may issue a tax credit for the amount not to exceed the amount the group or organization is contractually liable.

COLLECTION FREQUENCY: July and January of each year.

Budget Analyst: Donald Stitely

NAME: Trash Fee Credit

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: Section 20.904 of the Howard County Code

DESCRIPTION: This is a tax credit listed as negative revenue in the budget. This is a program to assist qualifying individuals with payment of the refuse collection fee. The program is administered by the Community Action Council. Application for eligibility is submitted to CAC. The amount of assistance is \$100.

An individual is eligible if:

1. They own residential property for which the county provides refuse collection services; or
2. They own a mobile home located in a mobile home park in the county for which the county provides refuse collection services if the individual provides evidence that he/she pays the refuse collection fee to the park owner;
3. The individuals income is 150% or less of the poverty level as established by the U.S. Department of Health & Human Services and adjusted for family size; and
4. On July 1 of the year in which the application is made the individual resides in the property or resides in the mobile home.

COLLECTION FREQUENCY: As applications are approved.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1199

NAME: Historic Preservation Credit

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: Sections 20.112 and 20.113 of the Howard County Code

DESCRIPTION: This is a tax credit listed as negative revenue in the budget. Eligible properties can receive an amount of 10% of the qualified expenses used for the restoration and preservation of the property.

COLLECTION FREQUENCY: As applications are approved and expenses documented.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1310

NAME: Income Tax Surcharge

COLLECTING AGENCY: Comptrollers Office

CONTACT PERSON: Comptrollers Office--Howard Simons--260-7756
Linda Watts--2121

LEGAL AUTHORITY: Annotated Code of Maryland, Tax--General Article, Section 10.106

DESCRIPTION: State law provides that the counties and Baltimore City must impose upon their residents a local income tax surcharge of at least 1.25% and not more than 3.2% of the State income tax for an individual. The rate set by Howard County, effective January 1, 2004, is 3.2%. These monies are collected by the State and remitted to the County on a quarterly distribution via wire transfer.

COLLECTION FREQUENCY: Income taxes withheld through payroll deduction are distributed quarterly. Additional distributions are made throughout the year as tax returns are finalized.

Budget Analyst: Donald Stitely

NAME: Admissions & Amusement Tax

COLLECTING AGENCY: Comptroller's Office, State of Maryland

CONTACT PERSON: Jesse Rosenberger—Compliance Division, 767-1322
Jim Williams—260-7756

LEGAL AUTHORITY: Annotated Code of Maryland, Article 81, Section 4-101 (B)

DESCRIPTION: A tax is levied on the gross receipts of every person, firm or corporation derived from amounts charged for:

1. admission to any place where the admission price entitles the patron to be present during a performance;
2. admissions within an enclosure in addition to the initial charge for admission to the enclosure;
3. the use of sporting or recreational facilities or equipment , including the rental of sporting or recreational equipment and games of entertainment;
4. refreshment service or merchandise where a performance is given.

Admission tax rates are set by local jurisdictions with the maximum rate at 10%. Howard County imposes a 7.5% tax on gross receipts derived from admission charges, except for live performances and concerts, where the rate is 5%.

COLLECTION FREQUENCY: Revenue is returned by the Comptroller's Office to the local jurisdictions on a quarterly basis after a deduction for administrative costs. Howard County receives approximately 50% of admission tax revenues during the first quarter of each fiscal year.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1340

NAME: Local Recordation Tax

COLLECTING AGENCY: Clerk of the Circuit Court

CONTACT PERSON: Margaret Rappaport--2111
Catherine Beane--2160

LEGAL AUTHORITY: Annotated Code of Maryland, Tax-Property Article 12, Section 103.
Section 103 imposes the recordation tax, establishes the State tax rate and authorizes a county to set the recordation rate in the county.

DESCRIPTION: A tax is levied on all deeds, mortgages, chattel mortgages, bills of sale, leases, deeds of trust, contracts and agreements transferring title to real or personal property recorded with the Clerk of the Circuit Court or securing debts.

For instruments conveying title to property, the tax rate is \$2.50 for each \$500 or fractional part thereof of the actual consideration paid or to be paid. In the case of instruments securing debt, the tax rate is also \$2.50 for each \$500 of the principal amount of the debt secured.

COLLECTION FREQUENCY: Revenue is distributed by the Clerk of the Circuit Court on a monthly basis, after deductions for administrative costs.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1360

NAME: Mobile Home Tax

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--2437

LEGAL AUTHORITY: Howard County Code, Title 16, Section 16.510 and relevant Council Resolution.

DESCRIPTION: An annual mobile home tax is levied on any person or group of persons licensed to maintain & operate a mobile home park in Howard County. The tax applies only to those sites in a mobile home park that are occupied.

The current mobile home tax rate is 10% of gross annual rent collections up to \$3,600 and 5% on the amount exceeding \$3,600.

COLLECTION FREQUENCY: The monthly tax installment payment is due by the 10th of each month.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1380

NAME: Hotel/Motel Tax

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: Howard County Code, Title 4, Subtitle 4A, Section 20.451

DESCRIPTION: Established in 1991, this is a tax applied to the rental rate of a room in a hotel/motel that offers sleeping accommodations to the public for compensation and has five or more rooms for rent. Excluded are hospitals, medical clinics, convalescent homes or homes for the aged. The tax rate is 5% of the room rental rate.

COLLECTION FREQUENCY: Monthly

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-1561**

NAME: Highway Users Revenue

COLLECTING AGENCY: Maryland Department of Transportation**CONTACT PERSON:** Innocent Odinammadu--545-5510 (Monthly amount)
Jacqueline Stepphey--545-5703 (Billings)**LEGAL AUTHORITY:** Annotated Code of Maryland, Transportation Articles 8-401 thru 8-404
and Tax General Article, Sections 9-219, 9-305**DESCRIPTION:** Highway User Revenues are allocated 70% to the State and 30% to the counties and their municipalities less the greater of \$157,500,000 or 11.5% of total highway user revenues for the fiscal year to be distributed to Baltimore City. The distribution to counties is based on road mileage and vehicle registrations. Highway User Revenues include:

1. Motor Vehicle Fuel Tax & Fees—these taxes & fees consist of the following:
 - (a) The 23.5 cents per gallon tax on gasoline, 24.5 cents per gallon on special fuel and 7 cents per gallon on turbine fuel.
 - (b) \$7 per vehicle fee for motor carrier identification markers.
 - (c) Temporary commercial vehicle permits. The fee for a 15-day trip permit for one commercial vehicle including buses at an amount equal to the amount of motor fuel taxes payable on 174 gallons of motor vehicle fuel.
2. Motor Vehicle Titling Tax—80% of the vehicle titling tax.
3. Motor Vehicle Registration Fees
4. Corporation income tax—these taxes include the following:
 - (a) $\frac{3}{4}$ of 1% of the State's 7% Corporation income tax and
 - (b) 16% of the net receipts of the 7% Corporation income tax (less \$31 million deposited in the State General Fund plus $\frac{3}{4}$ of 1% of the 7% tax.)

COLLECTION FREQUENCY: Monthly**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1580

NAME: State Recordation Tax

COLLECTING AGENCY: Department of Assessments & Taxation, Charter Division

CONTACT PERSON: Phyllis Lewis, Corporate Administrator, 767-1340

LEGAL AUTHORITY: Annotated Code of Maryland, Tax Property Article, Title 12.103 and subsequent sections.

DESCRIPTION: This is at State tax levied when a corporation or limited partnership merges or transfers its assets. The tax rate is \$1.65 per \$500 of real property.

The tax is collected by the State Department of Assessments & Taxation. The revenue is distributed to the counties based on their portion of statewide collections in the previous year.

COLLECTION FREQUENCY: One hundred percent collected in June. Disbursement to county usually in August.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-1581

NAME: State Transfer Tax

COLLECTING AGENCY: Department of Assessments & Taxation, Department of Finance

CONTACT PERSON: Paul Anderson, Corporate Administrator, 767-1350

LEGAL AUTHORITY: Annotated Code of Maryland, Title 13 of the Tax Property Act.

DESCRIPTION: This is the transfer tax on the sale of the property or assets of a corporation within a county. The tax is .5% of the assets being transferred. The tax is collected by the Maryland Department of Assessments & Taxation and remitted to the county.

COLLECTION FREQUENCY: One hundred percent collected in June.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-2210

NAME: Beer/Wine Licenses

COLLECTING AGENCY: Liquor Board, Howard County

CONTACT PERSON: Denise King, Liquor Board--2008
Martin Johnson, Liquor Inspector--2211

LEGAL AUTHORITY: Annotated Code of Maryland, Article 2B, Section 184, gives authority to the Liquor Board to set rates by adopting rules.

DESCRIPTION: This revenue results from the application fees for liquor licenses. The fee charged depends on the type of use. A full description of fees can be found in the Howard County User Fees & Charges.

Fees cover the expenses incurred by the Liquor Board for conducting hearings. Revenues are deposited directly into the General Fund. These funds are separate from the Distilled Spirits revenue (2215) passed through by the Clerk of the Court.

COLLECTION FREQUENCY: Dependent upon receipt of applications, no set frequency.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-2215

NAME: Distilled Spirits Licenses

COLLECTING AGENCY: Liquor Board, Howard County

CONTACT PERSON: Denise King, Liquor Board--2008

LEGAL AUTHORITY: Annotated Code of Maryland, Article 2B

DESCRIPTION: This revenue results from new and yearly renewals of liquor licenses. The fees for these uses can be found in the Howard County User Fees & Charges manual.

This account also includes incidental one day licenses. A listing of these fees can be found in the Howard County User Fees & Charges manual.

COLLECTION FREQUENCY: May & June collections account for nearly 90% of total revenues.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-2230**

NAME: Trader's License

COLLECTING AGENCY: Clerk of the Court**CONTACT PERSON:** Comptrollers Office, State License Bureau
Michael Frome, Taxpayer Assistance/Data Functions, 260-6243**LEGAL AUTHORITY:** Annotated Code of Maryland, Section 32 and Sections 35-55.

DESCRIPTION: All businesses selling merchandise in the State of Maryland are licensed by the State. The cost of a trader's license is based upon the value of inventory and usually ranges from \$15 to \$800. An additional chain store license is also issued at a cost of \$5 to \$150. License fees are based on the inventory shown in the businesses' personal property tax returns. More detail on this revenue can be found in the Howard County User Fees & Charges manual.

Trader's licenses are not required for most charitable sales, personal yard sales, etc... A manufacturer or grower may sell direct without a license.

COLLECTION FREQUENCY: The law requires that most licenses be issued in May. May & June therefore represent 80% of collections received.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-012-2231**

NAME: Pawn Brokers License

COLLECTING AGENCY: Department of Inspections, Licenses & Permits**CONTACT PERSON:** Marilyn Weeks--3947**LEGAL AUTHORITY:** Howard County Code, Section 14.105

DESCRIPTION: This fee is collected from Pawn Brokers and secondhand dealer establishments in the county. There are separate fees for the license and the application. Employees are also licensed. The fee structure is detailed in the Howard County User Fee & Charges manual.

COLLECTION FREQUENCY: Every two years on anniversary date, no set frequency.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-2240

NAME: Solicitor & Peddler Registration Fee

COLLECTING AGENCY: Department of Citizen Services

CONTACT PERSON: Stephen Hannan--6420

LEGAL AUTHORITY: Howard County Code, Section 14.702

DESCRIPTION: All door-to-door solicitors in Howard County are required to register with the Department of Citizen Services, Consumer Affairs Division. Registration fees are established by the Chief Administrative Officer, with approval of the County Executive. Fee structure details can be found in the Howard County User Fee & Charges manual.

COLLECTION FREQUENCY: Fees are collected at the time of registration.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2309

NAME: DILP Technology Fee

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.101 (28)

DESCRIPTION: Fee to defray the costs of replacing the permit processing computer system for DILP. The general fund is reimbursed from the General Projects Fund (810 Fund) for the actual and associated costs of the web-based system. The fee is levied on all permits and licenses issued by the department except animal licenses, concert permits, mobile park licenses, shooting ranges and taxi cab driver licenses. The amount of the fee is 10% of the fee for the license or permit issued, rounded to the nearest dollar.

COLLECTION FREQUENCY: At the time the permit/license is issued.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2310

NAME: Animal Control Licenses (Dog)

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks, DILP--3947
Animal Control Administrator--2780

LEGAL AUTHORITY: Howard County Code, Title 17, Section 17.308 and relevant Council resolutions.

DESCRIPTION: Animals over six months of age are required to be licensed yearly. Details regarding these fees are available in the Howard County User Fees & Charges manual.

DILP sells renewal licenses by mailing applications to know dog owners and by advertising through fliers mailed out in water & sewer bills and notices posted in veterinarian offices in the county. Licenses are also available at the DILP front desk. The Animal Control facility issues licenses to person adopting animals from that facility.

COLLECTION FREQUENCY: Yearly or at adoption from Animal Shelter.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2312

NAME: Cat License Fee

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 17.301

DESCRIPTION: Animals over six months of age are required to be licensed yearly. Detailed information related to the fee schedule can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Yearly or at adoption from Animal Control.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2313

NAME: Multi-Pet Licenses

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 17.301

DESCRIPTION: Animals over 6 months of age are required to be licensed yearly. This fee is for owners of 3 or more neutered animals. A detail of the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Yearly or at adoption from the Animal Control Facility.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-012-2320**

NAME: Building Permits

COLLECTING AGENCY: Department of Inspections, Licenses & Permits**CONTACT PERSON:** Marilyn Weeks--3947**LEGAL AUTHORITY:** Howard County Code, Section 3.101 (28)

DESCRIPTION: Fees are collected for building construction permits and fall into two categories, residential and commercial. Fees are determined by formula using the BOCA Code and depend on the size and type of construction. Use and occupancy permits are included within building permits.

A permit application fee is collected in all cases. Projects which are actually constructed result in fee collections about 2 months later for residential projects and approximately 4-6 months later for commercial projects. This source is impacted by the housing market, although inflation tends to push the revenue upward even in slow periods. Home improvements can also influence this revenue. Commercial construction does not mimic residential trends, and commercial revenues generally reflect business cycles more than mortgage availability.

Details of the fee schedule can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Collections are made daily, accounting is monthly. Declines are usually seen during winter months.

Budget Analyst: Donald Stitely

NAME: Building Re-inspection Fee

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.101 (28)

DESCRIPTION: A re-inspection fee charged for each re-inspection if the work has to be re-inspected because:

1. The work was not ready for inspection at the pre-arranged time for inspection;
2. The inspector did not have access to the work at the pre-arranged time;
3. The inspector had to return more than once to inspect correction of a violation of the building code; or
4. The inspector discovers a flagrant non-compliance during a requested inspection.

Details of the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Collections are as they occur, accounting is monthly.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2322

NAME: Building Permit Extension

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.101 (28)

DESCRIPTION: Fee to extend or transfer building permit applications or building permits from one party to another. Included are extensions or transfers for fire protection and grading permits. Details on the fee structure are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Collections as they occur, accounting is monthly.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2323

NAME: Grading Permits

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.404(d)

DESCRIPTION: Fee collected for all non-agricultural grading disturbing 5,000 square feet or more. Details on the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: At the time of application.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2326

NAME: Fire Protection Permit

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.101 (28)

DESCRIPTION: Fire protection systems installed in buildings must be permitted. Fees are based upon the quantity of sprinklers and devices to be installed. This fee applies to residential and commercial buildings. A detail of the fee schedule is found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: As permits are issued.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-2330**

NAME: Marriage Licenses

COLLECTING AGENCY: Clerk of the Court**CONTACT PERSON:** Margaret Rappaport--2111**LEGAL AUTHORITY:** Annotated Code of Maryland, Family Law Article, Section 2-404 (a) and (k).

DESCRIPTION: Revenue received from the issuance of marriage licenses in Howard County. The current fee is \$50 for each license issued. Of this fee \$5 is retained by the Clerk of the Court, \$5 is credited to the Howard County general fund in this account, and \$40 is used to fund battered spouse shelters and domestic violence programs in Howard County via the Domestic Violence Center. Revenue 2331 collects this portion of the fee.

COLLECTION FREQUENCY: Daily as licenses are issued. Monthly revenue from the Clerk of the Court.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-2331

NAME: Marriage Licenses--Domestic Violence Surcharge

COLLECTING AGENCY: Clerk of the Court

CONTACT PERSON: Margaret Rappaport--2111

LEGAL AUTHORITY: Annotated Code of Maryland, Family Law Article, Section 2-404 (k)

DESCRIPTION: Proceeds from the issuance of marriage licenses in Howard County are used to fund domestic violence and battered spouse programs. Of the \$50 fee, \$40 is dedicated to this purpose.

Revenue generated by this fee is currently being used to fund programs operated by the Domestic Violence Center.

COLLECTION FREQUENCY: Collections are made daily, as licenses are issued. The Clerk of the Court remits funds to the County monthly.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-012-2340**

NAME: Electrical Licenses

COLLECTING AGENCY: Department of Inspections, Licenses & Permits**CONTACT PERSON:** Marilyn Weeks--3947**LEGAL AUTHORITY:** Howard County Code, Section 3.210

DESCRIPTION: The Board of Electrical Examiners conducts examinations and issues electrical licenses for electricians to perform work in the county. Applicants for a license must pay a \$25 examination fee. There are three categories of Master Electrician licenses: General, Restricted and Limited. Licenses must be renewed bi-annually. Details on the fee structure are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Examinations conducted periodically. Most of revenue is collected from April to August.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2341

NAME: Electrical Permits

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.215 (h)

DESCRIPTION: Revenues resulting from inspection of all residential and commercial electrical installations permitted by the county. Fees are scheduled by type of installation, Residential or Commercial. Details of the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily collections. Correlated to building and other housing related permits.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2343

NAME: Overtime Field Inspections

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.101 (28)

DESCRIPTION: Revenue generated from fees charged for overtime work by county inspectors outside normal working hours. Details of the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: As worked by inspectors.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2344

NAME: Electrical Re-Inspection

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.215 (h)

DESCRIPTION: Revenue from re-inspection of electrical work as follows:

1. The work was not ready for inspection at the pre-arranged time;
2. The inspector did not have access to the work at the pre-arranged time;
3. The inspector had to return more than once to inspect the same violation of the building code; or
4. The inspector discovers a flagrant non-compliance during a requested inspection.

Details of the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: As re-inspections occur.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2345

NAME: Electrical Examination

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.210

DESCRIPTION: Revenue from the \$25 electrical examination fee required by electricians and contractors wishing to do work in Howard County. Exams are scheduled monthly by the Board of Electrical Examiners.

COLLECTION FREQUENCY: As exams are scheduled.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2350

NAME: Plumbing Permits

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.305 (j)

DESCRIPTION: Revenues generated by permits required for plumbing, gas fittings or on-site utility work. Details on the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily collections.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2351

NAME: Plumbers & Gasfitters Licenses

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.304 (c)

DESCRIPTION: All persons engaged in on-site utility work in Howard County are required to be licensed, resulting in this revenue. Fee structure is detailed in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Monthly collections, bulk in April-June.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2353

NAME: Express Plumbing Permits

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.304 (j)

DESCRIPTION: Revenues from an express plumbing permit, which is a prepaid permit for use by a master plumber for installation of up to five (5) plumbing fixtures. Details on the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: As permits are requested.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2354

NAME: Plumbing Re-inspection

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.304 (j)

DESCRIPTION: Revenues from re-inspection of plumbing installations because:

1. The inspector had to return more than once to inspect correction of a violation of the plumbing code; or
2. The work was not ready for inspection at the pre-arranged time; or
3. The inspector did not have access to the work at the pre-arranged time.

Details of the fee structure are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: As they occur.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2355

NAME: HVAC Inspections

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.101 (28)

DESCRIPTION: Revenue from fees collected for permits and inspections of residential and multi-family central heating/ventilation/air conditioning systems. Details of the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: As permits are issued.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2356

NAME: HVAC Re-inspections

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.101 (28)

DESCRIPTION: Revenue collected from HVAC re-inspections resulting from:

1. The inspector had to return more than once to inspect correction of a violation of the code; or
2. The work was not ready for inspection at the pre-arranged time; or
3. The inspector did not have access to the work at the pre-arranged time.

Details of the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: As they occur.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2360

NAME: Mobile Home Park Licenses

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 16.502

DESCRIPTION: Revenue resulting from annual mobile home park licenses. License fee is based upon the number of spaces contained in each mobile home park located in the county. Details of the fee structure are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Largest collections are in February & March.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2364

NAME: Fire Protection Re-inspection

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.101 (28)

DESCRIPTION: Revenue from re-inspection charges due to:

1. The work was not ready for inspection at the pre-arranged time;
or
2. The inspector did not have access to the work at the pre-arranged
time; or
3. The inspector had to return more than once to inspect a
correction of the same violation of the code; or
4. The inspector discovers a flagrant non-compliance during the
inspection.

Details of the fee structure are found in the Howard County User Fees
and Charges manual.

COLLECTION FREQUENCY: As re-inspections occur.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2370

NAME: Sign Permits

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 3.509 (c)

DESCRIPTION: A permit is required for all non-temporary signs erected in the county. The sign code describes the types of signs covered and permitted. Fees for permits are assigned based on the square footage of the sign. Details of the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency, collections are made as applications are received.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-2380

NAME: Massage Establishment Licensing Fees

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 14.806

DESCRIPTION: Permits are required for application fees to operate massage establishments and two year licensing fees for the establishment, manager and technicians. Details of the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency, 2 yr. licensing.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-012-2390**

NAME: Miscellaneous Permits

COLLECTING AGENCY:	Department of Inspections, Licenses & Permits
CONTACT PERSON:	Marilyn Weeks--3947
LEGAL AUTHORITY:	Howard County Code, Sections 3.101 (28), 8.406, 14.103 II, 14.200 and 14.503 (b) (1)
DESCRIPTION:	<p>This miscellaneous category may also be recognized under 6290. Fees included are:</p> <ol style="list-style-type: none">1. Concert permits for concerts over 3,000 persons.2. Taxicab permits and Taxicab Drivers licenses.3. Shooting range permits for annual inspections of ranges. <p>Detail regarding the fee structure is found in the Howard County User Fees and Charges manual.</p>
COLLECTION FREQUENCY:	Concerts are primarily the summer months. Others are usually June or July each year.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-3108

NAME: Revenue Other Agencies

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: N/A

DESCRIPTION: Generic revenue to collect revenues from other agencies during the course of a year that were not otherwise budgeted.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-3113

NAME: Community College Debt Service

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Janet Irvin--2199

LEGAL AUTHORITY: Operating Budget

DESCRIPTION: The Howard County Community College reimburses the county from student fees for a portion of the debt service costs of the campus student center.

COLLECTION FREQUENCY: Usually at the start of the fiscal year.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-3133

NAME: Howard County Social Services (Law)

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121
Irma Whipps--2101

LEGAL AUTHORITY: Operating Budget

DESCRIPTION: The local office of this State agency reimburses a portion of the cost of an assistant county solicitor in the county's Office of Law assigned to work with Social Service clients.

COLLECTION FREQUENCY: Monthly billings from Department of Finance to DSS.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-3148**

NAME: State Aid Police Protection

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Terry Breeden—2201
Ed Mallon, Maryland State Police, 653-4302**LEGAL AUTHORITY:** Annotated Code of Maryland, Article 88B, Sections 64-69.**DESCRIPTION:** The State provides a grant to counties and cities to share the cost of local police services. Funding is based on a formula which includes:

1. The local expenditures for police protection;
2. the wealth of the local subdivision (assessed value or real estate);
3. the local population density.

The fiscal officer for the county Department of Police completes an annual report which collects the data needed to calculate the amount of State aid due. This report is submitted to the Maryland State Police. MSP calculates the amount due using the formula described above. There are several components to the grant that apply to Howard County:

1. Basic grant--population multiplied by \$7.50 per capita;
2. Additional grant--\$1.00 per capita of 10% of the subtotal of the grant whichever is higher (HoCo is currently paid \$1.00 per capita); and
3. Supplemental grant--currently \$2.50 per capita.

COLLECTION FREQUENCY: Quarterly distributions.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-3150

NAME: Soil Conservation

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Sharon Mariaca, Soil Conservation District, 465-3180

LEGAL AUTHORITY: Annotated Code of Maryland, Agricultural Article, Title 8, Section 8.101 thru 8.501.

DESCRIPTION: This revenue is in the form of a cost share contribution to the county from the State Soil Conservation Committee. Revenues reimburse the county for a portion of the operating expenses of the Soil Conservation District Office.

COLLECTION FREQUENCY: Quarterly.

Budget Analyst: Tom Mullenix

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-3175**

NAME: 911 System Reimbursement

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Stephanie Carter--4084
Jumary West, 585-3018**LEGAL AUTHORITY:** Annotated Code of Maryland, Article 41, Section 18-105 (c).

DESCRIPTION: Revenues represent a \$.65 cent per month surcharge on all telephone bills in the county to offset the cost of the county's enhanced 911 emergency response system. The State 911 fee is \$.25 per month. Fees are collected by the telephone company(s) and remitted to the State Comptroller's Office who deposits them into a 911 Fund Account for distribution to the counties. Disbursements are to be quarterly, but the lag far behind this schedule.

The \$.10 charge may be used to defray costs attributable to 911 operations and maintenance, including personnel. The surcharge may be used for operation and maintenance costs with certain restrictions on personnel costs. Restrictions are that no more than 85% of the surcharge may be used for personnel costs for a county with a population less than 100,000 and no more than 70% for counties with populations exceeding 100,000. Surcharge revenues may be used for installation, operation, maintenance and enhancement of the 911 system.

COLLECTION FREQUENCY: Quarterly, however they usually lag far behind this schedule.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-4115

NAME: Sales of Maps & Publications

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: N/A

LEGAL AUTHORITY: N/A

DESCRIPTION: Revenue from the sale of miscellaneous county publications including budget cds, photocopies of documents, maps, design manuals and other publications purchased by the public. Departments offering items for sale include, Planning & Zoning, Public Works, County Administration, and Technology & Information Services.

COLLECTION FREQUENCY: Daily.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-4120

NAME: Civil Marriages

COLLECTING AGENCY: Clerk of the Court

CONTACT PERSON: Margaret Rappaport--2121

LEGAL AUTHORITY: Annotated Code of Maryland, Family Law Article, Section 2-410 (a) (2) (I).

DESCRIPTION: Revenue received for performing a civil marriage ceremony by a clerk of the Circuit Court, deputy clerks or senior judges of the Circuit Court. The current fee is for the civil ceremony is \$25. The county general fund receives \$10 and the State receives \$15.

COLLECTION FREQUENCY: Monthly

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-4125**

NAME: Tax Certifications

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Linda Watts--2121**LEGAL AUTHORITY:** Howard County Code, Section 11.201.

DESCRIPTION: Revenue received from fees charged for issuance of lien certificates stating whether any, and if so what, county charges or assessments exist against any particular property. Lien certificates show all charges and assessments of every character due Howard County, including State and county taxes, benefit assessments and other charges, all of which are considered liens against the property affected until paid. There is a \$20 fee for each lien certificate issued. Details regarding the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Collections are made on daily basis.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-4135

NAME: Charges for Services--Other

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: N/A

DESCRIPTION: Miscellaneous account for fees charged by the county to perform various services for individuals or organizations. The fees charged are to recover the cost of performing the services.

COLLECTION FREQUENCY: Not set frequency, as services are performed.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-005-4201**

NAME: Planning & Zoning Fees

COLLECTING AGENCY: Department of Planning & Zoning**CONTACT PERSON:** Marsha McLaughlin--4301
Lisa Hill--4304**LEGAL AUTHORITY:** Howard County Code, Section 16.103.

DESCRIPTION: This revenue source is also referred to as Plan Review & Processing Fees and consists of (1) Plan review processing by the Department of Planning & Zoning and (2) Petitions submitted to the Zoning Board, Board of Appeals and Planning Board. Other agencies charging for reviews include the Department of Public Works, Fire & Rescue Services, Health Department, Recreation & Parks and Soil Conservation District. Details on the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Fees are collected at the time various plans are submitted for review and approval. Petitioners for hearings and appeals are required to pay the fee at the time the petition is submitted. Fees are deposited daily.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-4202**

NAME: Industrial Development Revenue Bonds & MD
Industrial Development Financing Authority Bonds or Loans

COLLECTING AGENCY: Department of Finance/Economic Development Authority

CONTACT PERSON: Richard Story--6500

LEGAL AUTHORITY: Howard County Code, Section 22.600.

DESCRIPTION: Revenue from fees designed to cover the costs for advertising, processing and review of Industrial Revenue Bonds and MD Industrial Development Financing Authority bonds and loan applications. Fee schedule details are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency, as application is made.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-4203

NAME: Rental Housing Licenses

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 14.901

DESCRIPTION: All rental housing units, leased building or structures as dwelling units in the county require biennial licensing. This includes rented single family homes, townhouses, apartments, motels and hotels and retirement communities/assisted living quarters. Fee schedule information is found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Monthly, October and June are largest collection months.

Budget Analyst: Donald Stitely

NAME: Developer Review Fees

COLLECTING AGENCY: Department of Planning & Zoning/Department of Public Works

CONTACT PERSON: Lisa Hill--4304 and Karen Becker--3146

LEGAL AUTHORITY: Howard County Code, 18.700.

DESCRIPTION: Revenue collected from review fees for all subdivision and site development plans. DPW Engineers perform preliminary reviews of site work and storm/stormwater management. Construction of the development is inspected by county personnel. DPZ performs a comprehensive review of subdivision plans and site development plans for related infrastructure and site work. Fee schedules are found in the Howard County User Fee and Charges manual.

COLLECTION FREQUENCY: Daily collections. Peak is during spring & summer months, with drop off normal in fall and winter months. Sensitive to the housing market, interest rates and precedes building and permit fees by several months.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-009-4207

NAME: Engineering/Development Specifications

COLLECTING AGENCY: Department of Public Works

CONTACT PERSON: Karen Becker--3146

LEGAL AUTHORITY: Director, Department of Public Works

DESCRIPTION: Revenue collected from the sale of engineering plans and specifications, survey recovery cards and prints for capital projects. Plans & specifications are documents purchased by potential contractors wishing to bid on capital construction projects. The Bureau of Engineering attempts to recover the full cost of reproducing the plans and specs through the sale of these documents.

COLLECTION FREQUENCY: No set frequency. Dependent on capital project construction schedules. Activity is usually highest in warmer months and the period following approval of the new capital budget and the start of the new fiscal year.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-012-4208

NAME: Rental Housing Re-inspections

COLLECTING AGENCY: Department of Inspections, Licenses & Permits

CONTACT PERSON: Marilyn Weeks--3947

LEGAL AUTHORITY: Howard County Code, Section 14.901.

DESCRIPTION: Revenues collected from a surcharge for re-inspection of rental housing properties resulting from the issuance of a notice of violation. The re-inspection verifies or determines the violation has been corrected. The fee structure is found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency, as citations are issued.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-4210**

NAME: Court Costs and Fees

COLLECTING AGENCY: Clerk of the Circuit Court**CONTACT PERSON:** Susan James--4851
Linda Watts--2121**LEGAL AUTHORITY:** Annotated Code of Maryland, Court & Judicial Proceedings Section 7-201 & 7-202, Section 7-301
Howard County Code, Section 7.307 (d)**DESCRIPTION:** Revenue from the costs charged for legal cases heard by Masters in Chancery (Circuit Court for Howard County). Cases include adoption, custody, divorce, annulment, alimony and support and other cases assigned by the court. Includes fee for docketing and writs of attachment, fieri facias, or execution on judgement. Fees are collected by the Clerk of the Court and remitted to the Department of Finance.**COLLECTION FREQUENCY:** Monthly payments from the Clerk of the Court.**Budget Analyst:** Tom Mullenix

NAME: Developer Design/Overhead Fees--Water & Sewer

COLLECTING AGENCY: Departments of Planning & Zoning and Public Works

CONTACT PERSON: Lisa Hill--4304 and Karen Becker--3146

LEGAL AUTHORITY: Howard County Code, Section 16.130 and 16.131.

DESCRIPTION: Developers desiring to connect new developments to the county water & sewer systems are required to enter into an agreement with the county. Following approval of the sketch plan by DPZ the developer submits a water and sewer plan to DPW for review. A design review fee of 3.5% of the estimated system construction cost is charged. After final subdivision plans are approved additional fees are charged to cover inspection of the water and sewer connections by DPW personnel per the approved fee schedules. Fee schedules are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: As developers enter into agreements with the county.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-005-4217

NAME: Forest Conservation & Landscape Inspection Fees

COLLECTING AGENCY: Department of Planning & Zoning

CONTACT PERSON: Lisa Hill--4304

LEGAL AUTHORITY: Howard County Code, Section 16.1209. Howard County Subdivision & Land Development Regulations.

DESCRIPTION: Revenue from developers to reimburse the county for the cost of inspecting subdivisions and developer projects to ensure compliance with guidelines for forest conservation and landscaping. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: At the time site development plans are submitted.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-005-4218

NAME: House Type Revision Fees

COLLECTING AGENCY: Department of Planning & Zoning

CONTACT PERSON: Lisa Hill--4304

LEGAL AUTHORITY: Howard County Code, Section 16.103.

DESCRIPTION: This revenue is from fees collected for costs associated with plan review and drafting changes made on individual lot(s) to indicate building footprint modifications on previously approved site development plans. Details on the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Varies according to requests received.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-005-4222

NAME: "Red Lined" Revisions

COLLECTING AGENCY: Department of Planning & Zoning

CONTACT PERSON: Lisa Hill--4304

LEGAL AUTHORITY: Howard County Code, Section 18.700

DESCRIPTION: Fees charged to developers for revisions made to approved road and/or water and sewer construction drawings and approved site development plans that are processed by DPZ. Changes are accepted only following approval of project drawings and prior to the completion and acceptance of the construction by the county. Details on the fee schedule are found in the Howard County User Fee and Charges manual.

COLLECTION FREQUENCY: No regular interval, as processed.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-005-4223

NAME: Design Manual Waiver Request

COLLECTING AGENCY: Department of Planning & Zoning

CONTACT PERSON: Lisa Hill--4304

LEGAL AUTHORITY: Howard County Code, Sections 18.103, 18.210, 18.903, and 18.1202

DESCRIPTION: Revenues collected from requests for waivers of the Design Manual. Developers are charged per requested waiver. Details regarding the fee structure are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency, as waiver requests are processed.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-005-4226

NAME: Alternative Compliance Request-Design Manual

COLLECTING AGENCY: Department of Planning & Zoning

CONTACT PERSON: Lisa Hill--4304

LEGAL AUTHORITY: Howard County Code, Section 18.903.

DESCRIPTION: Revenues received from the review and processing of developer requests for an alternative design to meet a technical design standard for a subdivision with regard to either storm drains, stormwater management, or other associated improvements. Details about the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency, as requested and processed.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-4290**

NAME: Police Records Check

COLLECTING AGENCY: Department of Police**CONTACT PERSON:** Terry Breeden--2201**LEGAL AUTHORITY:** Annotated Code of Maryland, State Government Article, Section 10.621
(For reproductions only)
Howard County Code, Section 4.304**DESCRIPTION:** This revenue comes from a variety of Police documents and services used by other agencies, organizations and citizens. Included in this account are fees collected for fingerprint services, photographic services, reproduction of police reports and reproduction of crime analysis reports. Details on the fee schedule are found in the Howard County User Fees and Charges manual.**COLLECTION FREQUENCY:** No set frequency, as requested.**Budget Analyst:** Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-006-4292**

NAME: Storage of Seized Vehicles

COLLECTING AGENCY: Department of Police**CONTACT PERSON:** Terry Breeden--2201**LEGAL AUTHORITY:** Howard County Code, Section 4.310

DESCRIPTION: Revenue generated from fees paid to recover vehicles that were seized and stored by the Howard County Department of Police. Seized vehicles are stored in an impoundment facility and periodically inspected and maintained. Vehicles are impounded until disposed of according to law. Details about the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-4295

NAME: Discovery Fee

COLLECTING AGENCY: State's Attorney

CONTACT PERSON: Cathie Cugel--2108

LEGAL AUTHORITY: Annotated Code of Maryland, State Government Article, Section 10.621

DESCRIPTION: Photocopying fee for copies of all discoverable material requested in criminal and serious traffic cases. Details on the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: As requested.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-009-4301

NAME: Surety Bond Overhead Charge

COLLECTING AGENCY: Department of Public Works

CONTACT PERSON: Michele Dudek--5776

LEGAL AUTHORITY: N/A

DESCRIPTION: Revenues from the surety bond (insurance) developers post to ensure they complete projects in a timely fashion. When a developer defaults on the agreement with the county to complete a project the county completes the work and the surety bond is billed. Details on the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: As defaults occur and work is completed.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-011-4304**

NAME: Federal Boarding of Prisoners

COLLECTING AGENCY: Department of Corrections**CONTACT PERSON:** Diana Pettit--5221**LEGAL AUTHORITY:** Code of Federal Regulations, Title 8, Aliens & Nationality Act
Intergovernmental Service Agreement between Howard County
Detention Center and the U.S. Dept. of Justice, Immigration &
Naturalization (Agreement #ACB-5-I-0002)**DESCRIPTION:** Through a contractual agreement the Howard County Detention Center will provide housing, safekeeping, subsistence and other services as required for INS detainees. Reimbursement from INS is based upon a per inmate detained day rate. Fee structure detail is found in the Howard County User Fees and Charges manual.**COLLECTION FREQUENCY:** Monthly--invoicing is provided by the Department of Corrections.**Budget Analyst:** Donald Stitely

NAME: Sheriff Fees

COLLECTING AGENCY: Sheriff's Office

CONTACT PERSON: Mimi Mathews--4176

LEGAL AUTHORITY: Constitution of Maryland, Article IV, Section 44. Annotated Code of Maryland, Courts & Judicial Proceedings Title 7, Subtitle 4, Section 7-402

DESCRIPTION: The following fees are collected by the Sheriff's Office:

1. \$5 for service of summary ejectment papers and Security Pass System/ID/Photo Cards;
2. \$30 for each warrant of Restitution;
3. \$30 for service of a paper not including an execution or attachment;
4. \$30 for service including an execution or attachment by taking into custody a person or seizing real or personal property;
5. \$30 for service of process papers arising out of administrative agency proceedings where the party requesting the service is a non-governmental entity;
6. \$30 for each summons generated by out of state courts;
7. For the sale following the execution or attachment of personal property:
 - 3% of the first \$5,000
 - 2% of the second \$5,000
 - 1% of any amount in excess of \$10,000. In any case, at least a minimum of \$15 and a maximum of \$500 must be collected.
8. For the sale following the execution or attachment of real property:
 - 1½ % of the first \$5,000
 - 1% of the second \$5,000
 - ½% of any amount in excess of \$10,000. In any case, at least a minimum of \$1.50 and a maximum of \$250 must be collected.

COLLECTION FREQUENCY: Daily

Budget Analyst: Tom Mullenix

REVENUE MANUAL**ACCOUNT NUMBER: 011-011-4306****NAME:** Reimbursement for Locally Sentenced Prisoners**COLLECTING AGENCY:** Department of Corrections**CONTACT PERSON:** Diana Pettit--5221**LEGAL AUTHORITY:** Annotated Code of Maryland, Correctional Services Article, Sections 9-402.

DESCRIPTION: The State of Maryland reimburses the county when a prisoner is sentenced to the County Detention Center in excess of 90 days, but not more than 18 months. The reimbursable period begins on the 91st day up to and including the 365th day of confinement. Reimbursement is at 50% of the per diem rate which is established by the Maryland Department of Public Safety & Correctional Services. Details on the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Quarterly invoices are submitted by Corrections to the State.**Budget Analyst:** Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-011-4307**

NAME: Boarding Prisoners for the State

COLLECTING AGENCY: Department of Corrections**CONTACT PERSON:** Diana Pettit--5221**LEGAL AUTHORITY:** Annotated Code of Maryland, Correctional Services Article, Title 9, Subtitle 4-State Reimbursement of Local Correctional Facilities.

DESCRIPTION: Revenue collected from the State for prisoners sentenced by the Court to the Maryland Division of Corrections that are housed in the Howard County Detention Center. Prisoners are transported to the State on a scheduled day each month. A daily rate is charged the State for housing prisoners awaiting transfer and is calculated from the date of sentencing to the date of transfer. Details on the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Quarterly invoices are submitted by Corrections to the State.**Budget Analyst:** Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-011-4308**

NAME: Weekend Inmate Fees

COLLECTING AGENCY: Department of Corrections**CONTACT PERSON:** Diana Pettit--5221**LEGAL AUTHORITY:** Annotated Code of Maryland, Correctional Services Article, Section 11-801.

DESCRIPTION: Revenue resulting from fees paid by inmates sentenced to weekends at the Howard County Detention Center by the courts. Per day costs are charged unless the court specifically exempts the inmate from reimbursing the county for the established fees. Details on the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Quarterly invoices are submitted by Corrections to the State.**Budget Analyst:** Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-011-4311**

NAME: Work Release/Home Detention

COLLECTING AGENCY: Department of Corrections**CONTACT PERSON:** Diana Pettit--5221**LEGAL AUTHORITY:** Annotated Code of Maryland, Correctional Services Article, Sections 6-108 and 11-715.

DESCRIPTION: Revenue is the result of fees collected from inmates allowed by the court to participate in the Work Release or Home Detention programs. Inmates selected for these programs are allowed to leave the Detention Center to work for private sector employers. Home Detention involves the use of electronic tracking devices and permits inmates to live at home within strict guidelines. Details of the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Quarterly invoices are submitted by Corrections to the State.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-011-4312

NAME: Inmate Medical Services Fee

COLLECTING AGENCY: Department of Corrections

CONTACT PERSON: Diana Pettit--5221

LEGAL AUTHORITY: Annotated Code of Maryland, Correctional Services Article, Section 11-203.

DESCRIPTION: Revenues generated from the \$4 per visit to an institutional medical unit or non-institutional physician, dentist or optometrist by Detention Center inmates. This fee is stipulated “not to exceed” in the Annotated Code of Maryland.

COLLECTION FREQUENCY: No set frequency--as incidents occur.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-008-4405

NAME: Roger Carter Recreation Center Pool

COLLECTING AGENCY: Department of Recreation & Parks

CONTACT PERSON: Bill Eckert--4407

LEGAL AUTHORITY: Administrative fee established by DRP.

DESCRIPTION: Revenues from admission fees to the Roger Carter Recreation Center Pool and facilities. Details of the fee structure are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-011-4411**

NAME: Inmate Commissary/Vending Machines

COLLECTING AGENCY: Department of Corrections**CONTACT PERSON:** Diana Pettit--5221**LEGAL AUTHORITY:** N/A

DESCRIPTION: Contracts to supply vending machines and operate the commissary at the Detention Center are bid through the Office of Purchasing. Vendors pay the county a commission based on the sales made at these sites. Under the current agreement the county receives 27.85% of the revenues. Details on the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Vendors send commission checks to the Director of Finance monthly.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-008-4415

NAME: Recreation & Parks Other

COLLECTING AGENCY: Department of Recreation & Parks

CONTACT PERSON: Bill Eckert--4407

LEGAL AUTHORITY: Administrative fee established by DRP.

DESCRIPTION: Revenue results from fees charged for general programs offered by the Department of Recreation and Parks. Program fees do not always fully cover program costs.

COLLECTION FREQUENCY: Daily. Fall and summer are heaviest use times.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-009-4506

NAME: Residential Mixed Paper

COLLECTING AGENCY: Department of Public Works

CONTACT PERSON: Alan Wilcom--6433

LEGAL AUTHORITY: N/A

DESCRIPTION: Revenues generated from sales of mixed paper collected from curbside recycling programs. Contractor pays the county for the paper. Prices are based on commodities price indices.

COLLECTION FREQUENCY: As bulk accumulates.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-4601

NAME: Parking Meter Collection

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: Howard County Code, Title 21, Section 21.236.

DESCRIPTION: Revenue generated from parking meters located at the Howard County office complex and several lots in historic Ellicott City. Fee structure detail is found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: As needed.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-4602**

NAME: Private Roads Revenue

COLLECTING AGENCY: Department of Public Works**CONTACT PERSON:** William Malone--7470**LEGAL AUTHORITY:** Howard County Code, Title 18, Sections 18.250 thru 18.260.

DESCRIPTION: Revenues collected from property owners petitioning the county to assume responsibility for substandard privately owned roads. When roads are brought into the county system they are improved to a minimum all weather roadway as referenced in the Howard County Design Manual, Vol. III. The cost of the improvements is split between property owners requesting the improvements and the county. A $\frac{2}{3}$ share is paid by the property owners.

COLLECTION FREQUENCY: No set frequency. Varies according to petitions received and granted.**Budget Analyst:** Tom Mullenix

REVENUE MANUAL**ACCOUNT NUMBER: 011-009-4609**

NAME: Other Roads-Reimbursements

COLLECTING AGENCY: Department of Public Works**CONTACT PERSON:** William Malone--7470**LEGAL AUTHORITY:** N/A

DESCRIPTION: Revenue collected from outside agencies for charges for services performed by the Bureau of Highways. Examples of payments include payments from insurance companies for damage to street signs, guardrails and similar county owned property. Reimbursement for county costs.

COLLECTION FREQUENCY: No set frequency, as they occur.**Budget Analyst:** Tom Mullenix

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-4901**

NAME: Cable TV Franchise Fee

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Cable Administrator--3028**LEGAL AUTHORITY:** Howard County Code, Section 14.412--Compensation

DESCRIPTION: Revenues paid to the county by cable companies serving Howard County. Franchise agreements require 5% of gross revenues to be paid, plus a late payment interest calculated at 2% above the prime rate. Recent FCC determinations exclude cable modem service from the definition of gross revenues. Federal law sets the maximum fee at 5%.

COLLECTION FREQUENCY: Semi-annually**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5111

NAME: Parking Violations

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: Howard County Code, Section 21.202.

DESCRIPTION: Revenues collected for parking tickets issued by county Police and private contractors for the Ellicott City Parking Enforcement Program. Fee schedule details are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Monthly.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5112

NAME: Parking Violations--Administrative Charges

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: Howard County Code, Section 21.203 (a).

DESCRIPTION: Revenues received for late payment of charges for parking tickets violations. These charges are applied if the violator has not paid the parking ticket on the date due and has not notified the Department of Finance of his/her intention to stand trial for the offense. Fee schedule details are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-5113**

NAME: Parking Violations--Flag Fees

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Linda Watts--2121**LEGAL AUTHORITY:** Howard County Code, Section 21.203 (a).

DESCRIPTION: Revenue collected if a parking ticket remains outstanding and the county requests the State Motor Vehicle Administration to deny registration (or tag renewal) for the vehicle. This is an administrative handling fee. Details on the fee structure are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency.**Budget Analyst:** Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-006-5121**

NAME: Alarm System Registration--False Alarm Fee

COLLECTING AGENCY: Department of Police**CONTACT PERSON:** Richard Wright--7532**LEGAL AUTHORITY:** Howard County Code, Section 17.703.

DESCRIPTION: Revenues from the registration of commercial alarm sites, residential alarm sites and alarm businesses in the county. All are required to register with the Alarm Administrator for Howard County. This registration is a one time fee and is currently \$25. Details on the fee structure are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: As received with registration.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-006-5122

NAME: Red Light Camera Violations--Fine

COLLECTING AGENCY: Department of Police

CONTACT PERSON: Terry Breeden--2201

LEGAL AUTHORITY: Annotated Code of Maryland, Transportation Article, Section 21-202.1.

DESCRIPTION: Revenue collected by the automated enforcement units for failure to stop a red light signal. Intersections are monitored by automated cameras and photos are taken of offenders. Current fee is \$75 per citation. No points are assigned. Maximum fine by law is \$100.

COLLECTION FREQUENCY: No set frequency, as paid by violators.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-006-5123

NAME: False Alarm Fines

COLLECTING AGENCY: Department of Police

CONTACT PERSON: Richard Wright--7532

LEGAL AUTHORITY: Howard County Code, Section 17.713.

DESCRIPTION: Revenues from fines for false alarms which result in a dispatch request that is not canceled prior to the arrival of Police personnel at the site. Details on the fee structure are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5130

NAME: Court Fines

COLLECTING AGENCY: Clerk of the Court

CONTACT PERSON: Wayne Robey--3825 or Diana Liebno--3803

LEGAL AUTHORITY: Annotated Code of Maryland, various Articles.

DESCRIPTION: Revenues are collected from court imposed fines for criminal and civil citations. The acts covered are too numerous to mention and range from writing bad checks, to false statements to peace or police officers, to trespass, to selling tobacco to minors and motor vehicle violations.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5140

NAME: Forfeited Bonds

COLLECTING AGENCY: Clerk of the Court

CONTACT PERSON: Wayne Robey--3825 or Diana Liebno--3803

LEGAL AUTHORITY: Annotated Code of Maryland, Criminal Procedure, Section 5-203 and Maryland Rules-Criminal Causes, Rule 4-217

DESCRIPTION: Revenue collected as a result of a bond forfeiture due to failure of any person charged with a criminal offense to willfully surrender themselves. Fines are established by the court.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-012-5145**

NAME: Civil Citations (DILP)

COLLECTING AGENCY: Department of Inspections, Licenses & Permits**CONTACT PERSON:** Marilyn Weeks--3947**LEGAL AUTHORITY:** Howard County Code, Section 24.107

DESCRIPTION: Revenue received from fees paid for violations of County Code or regulations adopted pursuant to the County Code, which are punishable by a civil fine. Citations are issued by enforcement officials within the Department of Inspections, Licenses & Permits. Detail regarding the fee structure and additional legal authority are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency--as citations are issued.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-006-5150

NAME: Animal Control Fees

COLLECTING AGENCY: Department of Police, Animal Control Division

CONTACT PERSON: Terry Breeden--2201 or Animal Control Administrator--2780

LEGAL AUTHORITY: Howard County Code, Section 17.308.

DESCRIPTION: Revenue from charges for services performed by the county Animal Control Facility/personnel. Included are fees for impoundment, boarding, vaccinations, euthanasia, and spaying/neutering. Costs for services are recovered from citizens at the time of adoption, redemption or surrender of an animal. Details of the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily, based on public use/demand.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-006-5152

NAME: Animal Control Fines

COLLECTING AGENCY: Department of Police, Animal Control Division

CONTACT PERSON: Terry Breeden--2201 or Animal Control Administrator--2780

LEGAL AUTHORITY: Howard County Code, Section 17.308.

DESCRIPTION: Revenue collected from civil monetary penalties for violations of county animal control laws. Fines are imposed by the Animal Control Warden and are appealable to the Animal Matters Hearing Board. These fines are based upon the section of law violated and range from \$25 for a first offense to \$500 for fourth or further offense in a 24 month period.

COLLECTION FREQUENCY: Daily collections.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5155

NAME: Civil Citations--Health Department

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Patricia Moore--6311

LEGAL AUTHORITY: Howard County Code, Title 24, Civil Penalties.

DESCRIPTION: Revenue received from fees paid for violations of County Code or regulations adopted pursuant to the County Code, which are punishable by a civil fee. Citations are issued by enforcement officials with the Health Department.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-005-5157

NAME: Civil Citations--Planning & Zoning

COLLECTING AGENCY: Department of Planning & Zoning

CONTACT PERSON: Lisa Hill--4304

LEGAL AUTHORITY: Howard County Zoning Regulations, Section 101.O and 122 B and C.

DESCRIPTION: Revenue received from fees paid for violations of County Code or regulations adopted pursuant to the County Code, which are punishable by civil fine. Citations are issued by enforcement officials within the Department of Planning & Zoning. Details on the fee structure are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-006-5160

NAME: Civil Citations--Department of Police

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Terry Breeden--2201

LEGAL AUTHORITY: Howard County Code, Title 24, Civil Penalties.

DESCRIPTION: Revenue received from fees paid for violations of County Code or regulations adopted pursuant to the County Code, which are punishable by civil fine. Citations are issued by enforcement officials within the Department of Police.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5192

NAME: Returned Checks

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: N/A

DESCRIPTION: Issuers of returned checks will be charged an additional fee. Details regarding the fee schedule are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5195

NAME: Other Fines--Liquor Board Citations

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Denise King--2008

LEGAL AUTHORITY: Annotated Code of Maryland, Article 2 B.

DESCRIPTION: Revenues generated by fines assessed by the Liquor Board to owners/operators of establishments regulated by the Liquor Board.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-5210**

NAME: Interest Income

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Steve Peters--2094**LEGAL AUTHORITY:** N/A

DESCRIPTION: The Department of Finance is responsible for the county's cash management portfolio whereby temporary investments of all funds are made on a daily basis. Short term investment of idle general fund revenues generates interest income and requires daily contact with banks and brokerage offices in order to take advantage of the best interest rates available for new investments. Current investments are also reviewed daily for the possibility of increasing the yield by evaluating current trends and forecasts related to the money markets. The amount of monthly revenue received depends upon 1)Cash available to invest; 2)Term of the investment and 3)Current yield on the investments. Due to variables involved in the interest income predictions of monthly income are best obtained from the Department of Finance. Trends mean little here due to the daily fluctuations and mood swings of the free market system.

COLLECTION FREQUENCY: Monthly.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5211

NAME: Installment Interest

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: Howard County Code, Section 20.300

DESCRIPTION: Interest charged on installment payments for in-aid-of-construction charges for water and sewer systems. These charges may be paid over 3 to 5 years. The interest and service fees are set by the Department of Finance. While the in-aid charges are deposited into the Water & Sewer Fund, interest charges are held by the General Fund.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5214

NAME: Investment Interest--Clerk of the Court

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: N/A

DESCRIPTION: Revenue resulting from the investment of monies received from the Clerk of the Court on a monthly basis. These monies include payments of fines, taxes, licenses and other payments collected by the State for the County.

COLLECTION FREQUENCY: Monthly.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-015-5219

NAME: Commissions

COLLECTING AGENCY: Department of Technology

CONTACT PERSON: Gloria Williams--7522

LEGAL AUTHORITY: N/A

DESCRIPTION: Revenues generated from commission on the use of pay phones located at various county facilities. The Detention Center is responsible for a large portion of the revenues under this source. Details of the fee structure are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Monthly.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-5220**

NAME: Rental of Property

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Tina Hackett--3260**LEGAL AUTHORITY:** N/A

DESCRIPTION: Revenue received from user fees for the use of county facilities during and after business hours. Included are leases of county owned properties. Leases are administered by DPW, Real Estate Services Division. Charges are included for security guards and clean up and are designed to cover costs. Non-profit and public sector groups and agencies are charged only for the after hours security guard.

COLLECTION FREQUENCY: Monthly.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5240

NAME: Sale of Equipment

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Darla Herbold--6300 or Marc Desmangles--2075

LEGAL AUTHORITY: Howard County Code, Sections 4.118 (h) (3), 4.201 and 4.305.

DESCRIPTION: Revenue received from the proceeds of the sale of surplus county equipment and supplies and property of various sorts.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5252

NAME: 5th District Fire Loan-Amortization

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Angela Phillips--2091

LEGAL AUTHORITY: N/A

DESCRIPTION: This collects the principal and interest on the \$800,000 loan to the Clarksville Volunteer Fire Department for construction of the Ten Oaks facility. The loan period ends in 2019.

COLLECTION FREQUENCY: Yearly.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5263

NAME: Property Damage Claims

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Lynne Levin--6396

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue for property damage claims awarded by the insurance companies. Risk Management administers these programs/policies.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5312

NAME: Interfund Reimbursement—Agricultural Preservation Fund

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Lisa Hill--4304 and Irma Whipps--2101

LEGAL AUTHORITY: N/A

DESCRIPTION: This revenue is recovery of the indirect overhead costs of the Agricultural Preservation Program on the General Fund. A Planner position and 2 positions in the Office of Law are billed to recover the time spent on Ag issues. The calculation is performed by the Office of Budget.

COLLECTION FREQUENCY: Early in the fiscal year.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5315

NAME: Housing & Community Development Fund Interfund Reimbursement

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Ada Best--6316

LEGAL AUTHORITY: N/A

DESCRIPTION: This revenue is recovery of the indirect overhead costs of the Housing & Community Development Program on the General Fund. The amount is determined each year by the consultant (currently Cost Plans Plus) that completes the indirect cost analysis for the County.

COLLECTION FREQUENCY: Early in the fiscal year.

Budget Analyst: Gale Benson

NAME: Street Light District-Interfund Reimbursement

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Charlotte Dryden--4419

LEGAL AUTHORITY: Howard County Code, Title 20, Taxes, Charges & Fees, Sec. 1000.

DESCRIPTION: Howard County Code, Title 18, Public Works, Section 18.800 et seq. provides the county will assume responsibility for streetlights on private property under certain conditions. Streetlight district charges are computed by the county and charged to the developer of the property up front. Costs of the fixtures, plus 2 years of maintenance and energy costs are charged. The funds are credited to a special account and are used only for the purpose of the installation and material costs, as well as the maintenance and energy costs as noted pursuant to Section 200.700 (c). Funds collected in excess of the actual amount required at the time the installation is completed and the lights operable are refunded to the developer.

COLLECTION FREQUENCY: Dependent upon applications received and the installation/acceptance of the system by the county.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5317

NAME: Self Insurance Funds, Office of Law-Interfund Reimbursement

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Irma Whipps--2101

LEGAL AUTHORITY: N/A

DESCRIPTION: Revenues are reimbursement to the General Fund for the time spent by the Office of Law in support of the self insurance funds administered by Risk Management. Law prepares an excel spreadsheet each year with the attorneys and clerical staff that are charged to the Risk Management Fund.

COLLECTION FREQUENCY: Early in the fiscal year.

Budget Analyst: Gale Benson

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-5324**

NAME: Department of Fire & Rescue Funds-Interfund Reimbursement

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Budget Office--2077**LEGAL AUTHORITY:** N/A

DESCRIPTION: This revenue is recovery of the indirect overhead costs of the Metro and Rural Fire Funds (Funds 460 and 461) on the General Fund. The amount is determined each year by the consultant (currently Cost Plans Plus) that completes the indirect cost analysis for the County. Separate calculations are made for the Metro and Rural Fire Fund, these are combined in the revenue account noted above.

COLLECTION FREQUENCY: Early in the fiscal year.**Budget Analyst:** Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-003-5329**

NAME: Solid Waste Fund-Pro-Rata Share

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Budget Office--2077**LEGAL AUTHORITY:** N/A

DESCRIPTION: This revenue is recovery of the indirect overhead costs of the Solid Waste Fund (640 Fund) on the General Fund. The amount is determined each year by the consultant (currently Cost Plans Plus) that completes the pro-rata cost analysis for the County. Separate calculations are made for the Metro and Rural Fire Fund, these are combined in the revenue account noted above.

COLLECTION FREQUENCY: Early in the fiscal year.**Budget Analyst:** Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5330

NAME: Pension Plans-Interfund Reimbursement

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Budget Office--2077

LEGAL AUTHORITY: N/A

DESCRIPTION: This revenue is recovery of the overhead costs for administration of the county pension plans (Fund 248) on the General Fund. The amount is determined by the Budget Office.

COLLECTION FREQUENCY: Early in the fiscal year.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 011-009-5331

NAME: Department of Public Works Utility Fund-Interfund Reimbursement

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Budget Office--2077

LEGAL AUTHORITY: N/A

DESCRIPTION: This revenue is recovery of the expenditures made by DPW and other county agencies in support of the Utility Fund (Fund 710). The amount is determined each year by the consultant (currently Cost Plans Plus) that completes the pro-rata cost analysis for the County.

COLLECTION FREQUENCY: Early in the fiscal year.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 011-009-5338

NAME: Department of Public Works Capital W&S-Interfund Reimbursement

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Budget Office--2077

LEGAL AUTHORITY: N/A

DESCRIPTION: This revenue is recovery of the expenditures made by DPW general funded personnel on county water and sewer capital projects. The amount is based upon the labor reported by DPW employees working on Water & Sewer capital projects. This is usually 3% of project expenditures.

COLLECTION FREQUENCY: End of the fiscal year.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-009-5339**

NAME: Department of Public Works Developer Capital Projects-Interfund Reimbursement

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Budget Office--2077**LEGAL AUTHORITY:** N/A

DESCRIPTION: This revenue is recovery of the expenditures made by DPW construction inspection personnel on developer water and sewer capital projects. The amount is based upon the labor reported by DPW employees working on these Water & Sewer capital projects. This is usually 3% of project expenditures.

COLLECTION FREQUENCY: End of the fiscal year.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-009-5340

NAME: Developer Agreement Amendments/Extensions

COLLECTING AGENCY: Department of Public Works

CONTACT PERSON: Tina Hackett--3260

LEGAL AUTHORITY: Howard County Code, Section 18.700.

DESCRIPTION: Revenue generated from fees to cover additional costs associated with the revisions/amendments/extensions to unexecuted developer agreements and related legal documents and amendments to executed developer agreements. Fee schedule details are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 011-008-5341

NAME: Department of Recreation & Parks Excess Revenue-Interfund Reimbursement

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Budget Office--2077

LEGAL AUTHORITY: N/A

DESCRIPTION: This revenue is a reimbursement to the general fund from the Department of Recreation & Parks Self-Sustaining Fund (018 Fund) for costs incurred by the general fund in support of the Self-Sustaining Fund. The amount to be reimbursed is determined in the consultant pro-rata share/overhead report, less the snow removal credits.

COLLECTION FREQUENCY: End of the fiscal year.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-5410
011-003-5420
011-003-5430
011-003-5445
011-003-5446
011-003-5460

NAME: Interfund Reimbursement--Debt Service

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Angela Phillips--2091

LEGAL AUTHORITY: N/A

DESCRIPTION: The general fund pays out all of the county debt service costs. The accounts listed above reimburse the general fund where transfer tax or other sources of funds are used to cover or supplement debt service costs. Included above are Community Renewal, Fire & Rescue, Recreation & Parks, Excise Tax, DILP Technology and School Surcharge Debt.

COLLECTION FREQUENCY: End of the fiscal year.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 011-009-5520**

NAME: Department of Public Works General Capital Projects-Interfund Reimbursement

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Budget Office--2077**LEGAL AUTHORITY:** N/A

DESCRIPTION: This revenue is a reimbursement to the general fund from general capital projects (810 Fund) for costs incurred by DPW general fund personnel in support of the general capital projects. The amount to be reimbursed is usually based on 3% of the project costs.

COLLECTION FREQUENCY: End of the fiscal year.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-009-5595

NAME: General Capital Projects Closeout

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Bureau of Engineering--6140 Janet Irvin--2199

LEGAL AUTHORITY: N/A

DESCRIPTION: This account receives the unexpended general fund dollars (Pay-As-You Go) from capital projects which are complete and closed out by the Department of Public Works and the Department of Finance.

COLLECTION FREQUENCY: End of the fiscal year.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-6220

NAME: Appropriation From Prior Year

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Jonathan Seeman--2077

LEGAL AUTHORITY: Howard County Charter, Section 611

DESCRIPTION: This account receives the unexpended county funds from the prior year and becomes part of the pay-go for the upcoming fiscal year.

COLLECTION FREQUENCY: End of the fiscal year.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-6271

NAME: Return of Funds--Board of Education

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Jonathan Seeman--2077

LEGAL AUTHORITY: Howard County Charter, Section 611

DESCRIPTION: This account receives the unexpended county funds from the prior year's budgets of the Board of Education. This occurs on a very limited basis.

COLLECTION FREQUENCY: End of the fiscal year.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-6274

NAME: Return of Funds--State Health Department

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Jonathan Seeman--2077

LEGAL AUTHORITY: Howard County Charter, Section 611

DESCRIPTION: This account receives the unexpended county funds from the prior year's budgets of the Department of Health & Mental Hygiene. This occurs on a very limited basis.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-6290

NAME: Revenue From Use of Money & Property Other

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Janet Irvin--2199

LEGAL AUTHORITY: N/A

DESCRIPTION: This account receives acts as a “catch all” account. It includes a return to the general fund of unexpended funds on closed purchase orders, as well as other miscellaneous items.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 011-003-6293

NAME: Juror & Interpreter Fees

COLLECTING AGENCY: Clerk of the Court

CONTACT PERSON: Suzanne James--4185

LEGAL AUTHORITY:

DESCRIPTION: These revenues are generated by court activity associated with the Circuit Court. Jurors are paid cash for their time, the State reimburses the county for these costs. The cost of interpreters is reimbursed to the county for the costs incurred for services. They are collected by the Clerk and remitted to the Department of Finance by the Comptrollers Office.

COLLECTION FREQUENCY: Quarterly.

Budget Analyst: Tom Mullenix



Self-Sustaining Fund Revenues

Fund 018

The Self-Sustaining Fund is operated solely by the Department of Recreation & Parks to offer programs to accommodate the various demands of the citizens of Howard County. All programs are self sufficient, that is the entire cost of the program is covered by registration and or program fees.

REVENUE MANUAL**ACCOUNT NUMBER: 018-008-4402**

NAME: Outdoor Facilities Reservations

COLLECTING AGENCY: Department of Recreation & Parks**CONTACT PERSON:** Bill Eckert--4707**LEGAL AUTHORITY:** Administrative fee established by Recreation & Parks.

DESCRIPTION: Revenues are generated from users of various adult and youth ball fields for recreational and league play. Softball, baseball, soccer and football leagues, to name a few, all contribute to the revenues under this account. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency, as collected from users.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 018-008-4404

NAME: Western Howard County Baseball

COLLECTING AGENCY: Department of Recreation & Parks

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: Administrative fee established by Recreation & Parks.

DESCRIPTION: Revenues are generated from fees for the baseball and softball leagues operated by the Western Howard County Baseball/Softball Organization in coordination with DRP. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency, as collected from users.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 018-008-4406

NAME: Community Sports

COLLECTING AGENCY: Department of Recreation & Parks

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: Administrative fee established by Recreation & Parks.

DESCRIPTION: Revenues are generated from fees for the football program operated by DRP. Fees are established in cooperation with football advisory groups in the county. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency, as collected from users, usually late summer or early autumn.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 018-008-4407

NAME: Columbia Youth Basketball Association

COLLECTING AGENCY: Department of Recreation & Parks

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: Administrative fee established by Recreation & Parks.

DESCRIPTION: Revenues are generated from fees for the Columbia Youth Basketball Association (CYBA) program operated by DRP and are designed to cover administrative and program expenses. Fees are established in cooperation with CYBA. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency, as collected from users.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 018-008-4410

NAME: Recreation & Parks Self-Supporting Registration Fees

COLLECTING AGENCY: Department of Recreation & Parks

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: Administrative fee established by Recreation & Parks.

DESCRIPTION: Revenues are generated from fees for recreational programs and seasonal programs operated in the self-sustaining fund. Examples of seasonal programs include Holidays Aglow and Family Night for therapeutic clients. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Seasonal, daily deposits.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 018-008-4411**

NAME: Recreation & Parks Concession Operations-Food & Services

COLLECTING AGENCY: Department of Recreation & Parks**CONTACT PERSON:** Bill Eckert--4707**LEGAL AUTHORITY:** Administrative fee established by Recreation & Parks.

DESCRIPTION: Revenues are generated from fees from the concession stands and catering services available in various parks. Markups are usually 100%, except sodas, candy and special items. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily deposits.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 018-008-4412

NAME: Recreation & Parks Concession Operations-Boat Rentals

COLLECTING AGENCY: Department of Recreation & Parks

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: Administrative fee established by Recreation & Parks.

DESCRIPTION: Revenues are generated from fees for boat rentals and boat registrations at Centennial Lake. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily deposits.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 018-008-4414

NAME: Recreation Initiative Program

COLLECTING AGENCY: Department of Recreation & Parks

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: Administrative fee established by Recreation & Parks.

DESCRIPTION: Revenues are generated from fees from a variety of sports, adventure, fitness and seasonal programs operated in the self-sustaining fund. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily deposits.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 018-008-4416

NAME: Light Fees (Ball Fields)

COLLECTING AGENCY: Department of Recreation & Parks

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: Administrative fee established by Recreation & Parks.

DESCRIPTION: Revenues are generated from fees for the use of lighted fields. Users are charged light fees at Cedar Lane, Centennial and Rockburn Branch when lighted fields are used. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily deposits.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 018-008-4417**

NAME: Picnic Pavilion Rents

COLLECTING AGENCY: Department of Recreation & Parks**CONTACT PERSON:** Bill Eckert--4707**LEGAL AUTHORITY:** Administrative fee established by Recreation & Parks.

DESCRIPTION: Revenues are generated from fees for the use of picnic pavilions or areas in various parks throughout the county. Users are charged a fee when pavilions or areas are reserved in advance. Fees depend on the size of the party the pavilion will accommodate. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily deposits.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 018-008-4418

NAME: Specialized Community Programs

COLLECTING AGENCY: Department of Recreation & Parks

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: Administrative fee established by Recreation & Parks.

DESCRIPTION: Revenues are generated from fees for licensed child day care provided by the Department of Recreation & Parks under the self-sustaining fund. Fees are based on the time of day, age and special needs of the children. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily deposits.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 018-008-5218

NAME: Recreation & Parks Property Rental

COLLECTING AGENCY: Department of Recreation & Parks

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: Administrative fee established by Recreation & Parks.

DESCRIPTION: Revenues are generated from fees from lease income from buildings and farm land owned by the Department of Recreation & Parks. Leases are subject to a 3-4% annual increase. Leases are based upon market prices and/or the high bid process. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily deposits.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 018-008-5225

NAME: Dog Park

COLLECTING AGENCY: Department of Recreation & Parks

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: Administrative fee established by Recreation & Parks.

DESCRIPTION: Revenues are generated from fees from the county's first off leash area for dogs. Fees support the maintenance and improvement of the site. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily deposits.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 018-008-5226

NAME: Wine in the Woods

COLLECTING AGENCY: Department of Recreation & Parks

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: Administrative fee established by Recreation & Parks.

DESCRIPTION: Revenues are generated from fees for entrance to the Wine in the Woods Special Event located in Symphony Woods each May. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily deposits.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 018-008-5280

NAME: Donations

COLLECTING AGENCY: Department of Recreation & Parks

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: N/A

DESCRIPTION: Revenues are generated from donations to the department from various sources.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely



Forest Conservation Fund Revenues

Fund 019

This fund allows the Departments of Planning & Zoning and Recreation & Parks to provide Forest Mitigation and Reforestation Inspections in compliance with local and state requirements. This fund receives revenues from developers and these funds are used to cover expenses associated with plantings, inspections and engineering studies in compliance with forest conservation requirements.

REVENUE MANUAL

ACCOUNT NUMBER: 019-005-4206

NAME: Forest Conservation Developer Fees (DPZ)

COLLECTING AGENCY: Department of Planning & Zoning

CONTACT PERSON: Lisa Hill--4304

LEGAL AUTHORITY: Howard County Forest Conservation Manual, January 1, 1993.

DESCRIPTION: Fees are received from developers to be used for the expenses associated with the planting of trees on park land. Funds may be used by the Department of Recreation & Parks, per agreement with DPZ. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 019-005-4227

NAME: Forest Conservation Construction Inspection Fees (DPZ)

COLLECTING AGENCY: Department of Planning & Zoning

CONTACT PERSON: Lisa Hill--4304

LEGAL AUTHORITY: Howard County Forest Conservation Manual, January 1, 1993.

DESCRIPTION: Fees are received from developers to be used for the expenses associated with the inspection of developer forest conservation and landscape efforts. Funds may be used by the Department of Recreation & Parks, per agreement with DPZ.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 019-008-5195**

NAME: Other Fines & Forfeitures (DRP)

COLLECTING AGENCY: Department of Recreation & Parks**CONTACT PERSON:** Bill Eckert--4707**LEGAL AUTHORITY:** Howard County Code, Sections 18.112, 19.200-19.203 & 19.205.

DESCRIPTION: Revenues are generated from developers who have requested to cross county land. Fees are restitution to the county for tree/habitat loss and are in line with rate structures for forest mitigation. These fees are imposed when construction takes place on county land and in those instances where the area disturbed does not meet the minimum standards for forest conservation. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency.**Budget Analyst:** Donald Stitely



Radio Maintenance Fund Revenues

Fund 040

This fund provides central maintenance and replacement of radio equipment used by County agencies. It also collects telephone use line items from departments and pays the county telephone billings from providers of telephone service.

REVENUE MANUAL

ACCOUNT NUMBER: 040-015-5219

NAME: Commissions (Tech & Communications)

COLLECTING AGENCY: Department of Technology & Communication Services

CONTACT PERSON: David Wise--5702

LEGAL AUTHORITY: N/A

DESCRIPTION: Fees are received from communications companies and others leasing space on county owned communication towers. These towers are located throughout the county and the fees are used to offset maintenance and operation costs of the towers.

COLLECTION FREQUENCY: Quarterly.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 040-015-5313

NAME: Telephone Service Charge (Tech & Communications)

COLLECTING AGENCY: Department of Technology & Communication Services

CONTACT PERSON: Jim Brooke--7520 or Gloria Black--7522

LEGAL AUTHORITY: N/A

DESCRIPTION: Fees are received from county departments and agencies that requested upgrades to the telephones, wan and lan from Communication Services. The fees are billed to the department/agency based upon the cost of materials and supplies.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 040-015-5322**

NAME: Radio Maintenance Charges (Tech & Communications)

COLLECTING AGENCY: Department of Technology & Communication Services**CONTACT PERSON:** David Wise--5702**LEGAL AUTHORITY:** N/A

DESCRIPTION: Fees are received from county departments and agencies that use any radio, pagers, sirens, minitors, cell phones, chargers, batteries, antennas and other equipment associated with mobile communications technology. This revenue is a chargeback to county agencies and departments that is set by the Budget Office each year based on inflation and needs. The Department of Finance captures this revenue from the various expense accounts from object 0230-Radio Maintenance Chargeback.

COLLECTION FREQUENCY: Usually the beginning of the fiscal year.**Budget Analyst:** Donald Stitely



Grant Fund Revenues

Fund 051

The grant fund revenues included in this manual are limited to the Economic Development incentives. Sources include the fees generated from the Industrial Revenue Bond program and a variety of state, federal and local sources.

REVENUE MANUAL**ACCOUNT NUMBER: 051-002-3111**

NAME: Economic Development Fund

COLLECTING AGENCY: Economic Development Authority/Department of Finance**CONTACT PERSON:** Janice Posey--6500**LEGAL AUTHORITY:** N/A

DESCRIPTION: This revenue can be from a variety of sources, including the State of Maryland, foundations, non-profits and federal or local government sources. Revenues are used to fund economic development activities in the county.

COLLECTION FREQUENCY: No set frequency, as the program is utilized.**Budget Analyst:** Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 051-002-3140

NAME: Economic & Community Development

COLLECTING AGENCY: Economic Development Authority/Department of Finance

CONTACT PERSON: Janice Posey--6500

LEGAL AUTHORITY: Annotated Code of Maryland, Tax-Property Article § 9-315(a)(3) and Howard County Code, Sec. 20.123

DESCRIPTION: This revenue is generated from the issuance fees charged to businesses utilizing the Industrial Revenue Bond program. These fees are collected in this account and can be used to retain, expand or relocate existing businesses or to attract new businesses to Howard County. These funds are not county revenues.

COLLECTION FREQUENCY: No set frequency, as the program is utilized.

Budget Analyst: Gale Benson



Central Operations Fund Revenues

Fund 221

The Bureau of Central Services operates the Central Operations fund. The fund has two parts: Central Stores and Fleet Operations. Revenue from the Central Stores Division provides the following services: mail, messenger, motor pool, fuel dispensing, warehouse supplies and printing & reproduction. Revenue from Central Stores is obtained through chargebacks to user agencies. The Central Fleet Operations Division is responsible for the purchase, operation and maintenance of all county vehicles. Revenue to the Fleet Operations is generated from charges to user agencies. Included are the salaries of the mechanics who maintain the fleet, the cost of supplies and depreciation of vehicles in the fleet.

REVENUE MANUAL

ACCOUNT NUMBER: 221-002-4801
221-002-4802
221-002-4803

NAME: Charges for Services-Central Stores

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Marc Desmangles--2075

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from user departments for a variety of services provided by Central Services staff. Included are mass mailings, special mail services, printing and reproduction services, and supplies. Departments are charged for the services/goods received.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 221-002-4805

NAME: Fleet Operations Chargeback

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Marc Desmangles--2075

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from user departments for a variety of services provided by Central Services Fleet Operations. Included are vehicle purchases, depreciation for replacement vehicles, vehicle maintenance and repairs, special equipment outfitting and related items. These costs are budgeted in object 0411 in department budgets.

COLLECTION FREQUENCY: Monthly.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 221-002-8851

NAME: Sale of Capital Assets

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Marc Desmangles--2075

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from the sale of used equipment and vehicles owned by the Central Operations Fund, this includes equipment, vehicles, supplies and other items.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Gale Benson



ISSO Fund Revenues

Fund 225

The Information Systems Services Operations Fund (ISSO) charges the cost of central data processing operations, geographical information services (GIS) and records management (alchemy) services to county agencies. Revenues are in the form of chargebacks to user agencies.

REVENUE MANUAL**ACCOUNT NUMBER: 225-015-4135**

NAME: Other Charges for Services

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Gloria Black--7522**LEGAL AUTHORITY:** N/A

DESCRIPTION: This revenue is collected by Communication Services for telephone, lan and wan work performed for other county agencies. The cost of materials, supplies and equipment is to be reimbursed to the Radio Maintenance Fund. This is for work performed outside of planned upgrade/enhancement projects. Examples would be rearrangement of office space or additional equipment not part of a schedule upgrade.

COLLECTION FREQUENCY: No set frequency, as work occurs.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 225-015-4225

NAME: Sale of GIS Data

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Virginia Peterman--3659

LEGAL AUTHORITY: N/A

DESCRIPTION: This revenue is collected for the sale of various GIS data, including but not limited to maps, data layers, digital photos and related items produced, maintained and developed by Geographical Information Systems.

COLLECTION FREQUENCY: No set frequency, as purchased.

Budget Analyst: Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 225-015-5318**

NAME: Data Processing Chargeback

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Nina Benz--3550 or Diana May--3571**LEGAL AUTHORITY:** N/A

DESCRIPTION: This revenue is collected from each county department and agency for data processing services received. Charges for each department are based upon the amount of services each receives from Information Systems Office (ISSO) and Administration. These charges are included in departmental budgets by the Office of Budget and captured by the Department of Finance each year at the beginning of the fiscal year.

COLLECTION FREQUENCY: Early in the fiscal year.**Budget Analyst:** Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 225-015-5328**

NAME: GIS Chargeback

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Virginia Peterman--3659**LEGAL AUTHORITY:** N/A

DESCRIPTION: This revenue is collected from each county department and agency for GIS services received. Charges for each department are based upon the amount of services each receives from Geographical Information Systems (GIS). These charges are included in departmental budgets by the Office of Budget and captured by the Department of Finance each year at the beginning of the fiscal year.

COLLECTION FREQUENCY: Early in the fiscal year.**Budget Analyst:** Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 225-015-6290**

NAME: Other

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Phyllis Pritchett--6195**LEGAL AUTHORITY:** N/A

DESCRIPTION: This revenue is collected from approximately twelve county departments to recover the costs associated with the operation of the county's records management system (Alchemy). Only the largest user departments are charged this fee based upon the amount of services each receives from Records Management. These charges are included in departmental budgets by the Office of Budget and captured by the Department of Finance each year at the beginning of the fiscal year. The top users are reviewed each year for application of this fee.

COLLECTION FREQUENCY: Early in the fiscal year.**Budget Analyst:** Donald Stitely



Risk Management Fund Revenues

Fund 242

This fund combines county government risk management activities including: Worker's compensation, general liability, vehicle liability and physical damage, property liability, environmental liability and risk management administration. Howard County insures these exposures with an appropriate combination of self-insurance and purchased excess insurance. The county Library, Community College, Economic Development Authority, Housing Commission and Mental Health Authority participate in the fund.

NAME: Workman's Compensation Contribution

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Lynne Levin--6396

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected departments for workman's compensation. Risk Management determines each department charge based upon prior year claims, accident data and actuarial tables. This charge is budgeted in object 0105 in departmental budgets.

COLLECTION FREQUENCY: Beginning of the fiscal year.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 242-002-3162

NAME: General Liability Insurance

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Lynne Levin--6396

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected departments for general liability insurance. Risk Management determines each department charge based upon prior year claims, accident data and actuarial tables. This charge is budgeted in object 0228 in departmental budgets.

COLLECTION FREQUENCY: Beginning of the fiscal year.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 242-002-3163

NAME: Automobile Liability Insurance

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Lynne Levin--6396

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected departments for automobile liability insurance. Risk Management determines each department charge based upon prior year claims, accident data and actuarial tables. This charge is budgeted in object 0227 in departmental budgets.

COLLECTION FREQUENCY: Beginning of the fiscal year.

Budget Analyst: Gale Benson

REVENUE MANUAL**ACCOUNT NUMBER: 242-002-3164**

NAME: Property Liability Insurance

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Lynne Levin--6396**LEGAL AUTHORITY:** N/A

DESCRIPTION: This is revenue collected departments for property liability insurance. Risk Management determines each department charge based upon prior year claims, accident data and actuarial tables. This charge is budgeted in object 0229 in departmental budgets.

COLLECTION FREQUENCY: Beginning of the fiscal year.**Budget Analyst:** Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 242-002-3165

NAME: Environmental Liability Insurance

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Lynne Levin--6396

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected departments for environmental liability insurance. Risk Management determines each department charge based upon prior year claims, accident data and actuarial tables. This charge is budgeted in object 0224 in departmental budgets.

COLLECTION FREQUENCY: Beginning of the fiscal year.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 242-002-5262

NAME: Insurance Recoveries

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Lynne Levin--6396

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from insurance policies to reimburse the county for expenses incurred for items covered under the insurance policies.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 242-002-5265

NAME: Worker's Compensation Recoveries

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Lynne Levin--6396

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from the workman's compensation fund to reimburse the county for expenses incurred for items covered under the workman's compensation coverage.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Gale Benson



Employee Benefits Fund Revenues

Fund 248

This fund provides a mechanism for central pooling of County government employee benefits costs, including health insurance and disability insurance. Health insurance costs for the general fund and other restricted funds, commercial insurance, and/or self-insured claims payments are paid from this fund.

REVENUE MANUAL

ACCOUNT NUMBER: 248-002-3161

NAME: Employee Health & Life Chargeback-County Employees

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Nan Shull--2033

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from each department for the health and life insurance for every full and part-time employee. These costs are budgeted in object 0104, Employee Insurance.

COLLECTION FREQUENCY: Beginning of the fiscal year.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 248-002-3166

NAME: Employee Health & Life Chargeback-HCC Employees

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Nan Shull--2033

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from Howard Community College for the health and life insurance for every full and part-time employee at the college. These costs are budgeted in object 0104, Employee Insurance.

COLLECTION FREQUENCY: Beginning of the fiscal year.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 248-002-3167

NAME: Employee Health & Life Chargeback-Library Employees

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Nan Shull--2033

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from Howard County Library for the health and life insurance for every full and part-time employee at the college. These costs are budgeted in object 0104, Employee Insurance.

COLLECTION FREQUENCY: Beginning of the fiscal year.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 248-002-3168

NAME: Employee Health & Life Chargeback-Economic Development Authority Employees

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Nan Shull--2033

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from Howard County Economic Development Authority for the health and life insurance for every full and part-time employee at the college. These costs are budgeted in object 0104, Employee Insurance.

COLLECTION FREQUENCY: Beginning of the fiscal year.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 248-002-3169

NAME: Employee Health & Life Chargeback-Mental Health Authority Employees

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Nan Shull--2033

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from Howard County Mental Health Authority for the health and life insurance for every full and part-time employee at the college. These costs are budgeted in object 0104, Employee Insurance.

COLLECTION FREQUENCY: Beginning of the fiscal year.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 248-002-3180

NAME: Employee Insurance Contributions

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Nan Shull--2033

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from Howard County employees, full time and part time, for their share of the health and life insurance.

COLLECTION FREQUENCY: Bi monthly.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 248-002-3181

NAME: Employee Flex Contributions

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Nan Shull--2033

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from Howard County employees, full time and part time, for their share of the health and life insurance that is derived from the flexible benefits provided by the county.

COLLECTION FREQUENCY: Bi monthly.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 248-002-3182

NAME: Employee Optional Life Insurance Contributions

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Nan Shull--2033

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from Howard County employees, full time and part time, for the cost of the optional (additional coverage levels) life insurance available.

COLLECTION FREQUENCY: Bi monthly.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 248-002-3185

NAME: Retiree Contributions

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Nan Shull--2033

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from Howard County retirees for their portion of the costs of health insurance provided under the county policy. This includes the cost for spouse if applicable.

COLLECTION FREQUENCY: Bi monthly.

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 248-002-3186

NAME: Cobra Contributions

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Nan Shull--2033

LEGAL AUTHORITY: N/A

DESCRIPTION: This is revenue collected from for their portion of the costs of health insurance provided under the county policy. This includes the cost for spouse if applicable.

COLLECTION FREQUENCY: Bi monthly.

Budget Analyst: Gale Benson



Community Renewal Fund Revenues

Fund 420

Housing & Community Development manages the Community Renewal Program fund. This fund deals primarily with the management and construction of public housing projects and the creation of new low and moderate income housing opportunities. Revenues for this fund are derived primarily from a 12.5% share of the Transfer Tax and rent collections.

REVENUE MANUAL**ACCOUNT NUMBER: 420-017-1370**

NAME: Local Transfer Tax

COLLECTING AGENCY: Clerk of the Court**CONTACT PERSON:** Margaret Rappaport--2111
Catherine Beane--2160**LEGAL AUTHORITY:** Howard County Code, Section 20.300

DESCRIPTION: Transfer tax is collected on every instrument of writing conveying title to real or leasehold property offered for a record and recorded in Howard County with the clerk of the court. The rate is 1% of the actual consideration paid or to be paid for the conveyance of the title and shall be collected by the clerk prior to accepting the instrument for recordation.

COLLECTION FREQUENCY: No set frequency.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 420-017-3157

NAME: Maryland Dept. of Business & Economic Development

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Ada Best--6316

LEGAL AUTHORITY: Administrative/management fee determined by Dept.

DESCRIPTION: This revenue represents reimbursement to the Department of Housing & Community Development for administrative functions performed on various grants operated under the department. The grants are from a variety of sources and provide reimbursement for a variety of administrative/management functions. These grants may be operated by the Housing Commission or the CDBG.

COLLECTION FREQUENCY: Annually

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 420-017-5217

NAME: Guilford Gardens Rental

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Ada Best--6316

LEGAL AUTHORITY: Howard County Code Title 13, Subtitles 3, 4,7,8.

DESCRIPTION: This revenue is from the rent of housing units owned by the department.

COLLECTION FREQUENCY: Monthly

Budget Analyst: Gale Benson

REVENUE MANUAL

ACCOUNT NUMBER: 420-017-5220

NAME: Rental of Property

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Ada Best--6316

LEGAL AUTHORITY: Howard County Code Title 13, Subtitles 3, 4,7,8.

DESCRIPTION: This revenue is from the rent of housing units owned by the department.

COLLECTION FREQUENCY: Monthly

Budget Analyst: Gale Benson



Agricultural Land Promotion & Preservation Fund Revenues

Fund 440

The Agricultural Land Preservation & Promotion Fund supports the Agricultural Land Preservation & Promotion program, which is designed to preserve the open character and agricultural use of land in Howard County. Revenue for the fund comes from a 25% share of the Transfer Tax, investment income and development transfer tax when ag land is converted to other uses.

REVENUE MANUAL**ACCOUNT NUMBER: 440-005-1370**

NAME: Local Transfer Tax

COLLECTING AGENCY: Clerk of the Court**CONTACT PERSON:** Margaret Rappaport--2111
Catherine Beane--2160**LEGAL AUTHORITY:** Howard County Code, Section 20.300**DESCRIPTION:** Transfer tax is collected on every instrument of writing conveying title to real or leasehold property offered for a record and recorded in Howard County with the clerk of the court. The rate is 1% of the actual consideration paid or to be paid for the conveyance of the title and shall be collected by the clerk prior to accepting the instrument for recordation.**COLLECTION FREQUENCY:** Monthly, remitted to the Department of Finance.**Budget Analyst:** Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 440-005-1591

NAME: County Development Penalty Tax

COLLECTING AGENCY: State of Maryland

CONTACT PERSON: Lisa Hill--4304 or Joy Levy--4382

LEGAL AUTHORITY: Annotated Code of Maryland, Tax Property, Section 13.306.

DESCRIPTION: This revenue is collected by the State as a penalty when a property assessed as agricultural property is sold for development. Jurisdictions with State Ag certification receive 75% shares, those not State certified receive a 33% share. Funds are remitted to the Department of Finance by the Comptrollers Office.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 440-005-6291

NAME: Ag Land Easement Release

COLLECTING AGENCY: Department of Planning & Zoning

CONTACT PERSON: Lisa Hill--4304

LEGAL AUTHORITY: Annotated Code of Maryland, Tax Property, Section 13.306.

DESCRIPTION: This revenue is collected when a participant in the Agricultural Preservation Program decides to remove a one acre portion of the property in the easement to provide land for a family member. This is the fee collected for removing the property from the easement.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Donald Stitely



Metropolitan Fire Tax Fund Revenues

Fund 460

The metropolitan fire tax district is the area of the county included in the planned water and sewer services area. Revenue are primarily from the Metro District Property Tax.

REVENUE MANUAL**ACCOUNT NUMBER: 460-077-1170**

NAME: Penalties & Interest-Property Tax--Fire

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Linda Watts--2121**LEGAL AUTHORITY:** State: Tax—Property Article, Annotated Code of Maryland
Local: Title 20 Howard County Code, Subtitle 1**DESCRIPTION:** This revenue applies to penalties received on real and personal property taxes that have become delinquent in the Metropolitan Fire District. Penalties are assessed pursuant to the rates set forth in the Howard County Code. Revenues are booked at the time that the payment of delinquency is received.

A per month charge of ½% is applied to delinquent accounts beginning on October 1st of each year and is continued until the delinquent tax and accumulated penalty and interest are paid or the property is sold at tax sale.

COLLECTION FREQUENCY: No set frequency.**Budget Analyst:** Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 460-077-1270**

NAME: Metropolitan Fire Tax

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Linda Watts--2121**LEGAL AUTHORITY:** State: Tax—Property Article, Annotated Code of Maryland
Local: Title 17 Howard County Code, Section 17.102.**DESCRIPTION:** This revenue is the real property tax received from the annual tax bills issued to all property owners in the Metropolitan Fire District on July 1 of each year. (The Metropolitan District is within the exterior boundaries of the planned service area for water & sewer.) Because of the procedures for booking this revenue, the amount of revenue collected is known as soon as the tax bills are issued.

The current real property rate for the Metropolitan District is 12.55 cents per \$100 of assessed value. The personal property rate for the district is 2.5 times the real rate or 31.375 cents per \$100 of assessed value.

COLLECTION FREQUENCY: Tax bills are usually mailed July 1.**Budget Analyst:** Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 460-077-5314**

NAME: Pro-rata Share—Rural Contribution

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Linda Watts--2121**LEGAL AUTHORITY:** N/A

DESCRIPTION: This revenue is a transfer of funds from the Rural District to the Metropolitan District for services provided to the Rural District by the Metropolitan District. The amount of this transfer is determined by the Office of Budget based upon the following calculation formula:

1. 26% of Fire Administration costs (This includes Administration (0110), Fire Board (0210), Support Services (0310), Life Safety (0320), Operations (0330), Training (0340), Information & Technology (0350), and Emergency Management (0400).
2. 50% of Station 5 budget, volunteer contribution and the amount covered by DFRS.
3. 50% of Station 11 costs. (This includes new Firefighter positions added to the department).

COLLECTION FREQUENCY: Funds are journalized near the end of each fiscal year.**Budget Analyst:** Donald Stitely



Rural Fire Tax Fund Revenues

Fund 461

The rural fire tax district is the area of the county west of the planned water and sewer services area. Revenue are primarily from the Rural District Property Tax.

REVENUE MANUAL**ACCOUNT NUMBER: 461-078-1170**

NAME: Penalties & Interest Property Tax-Rural

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Linda Watts--2121**LEGAL AUTHORITY:** State: Tax—Property Article, Annotated Code of Maryland
Local: Title 20 Howard County Code, Subtitle 1**DESCRIPTION:** This revenue applies to penalties received on real and personal property taxes that have become delinquent in the Metropolitan Fire District. Penalties are assessed pursuant to the rates set forth in the Howard County Code. Revenues are booked at the time that the payment of delinquency is received.

A per month charge of ½% is applied to delinquent accounts beginning on October 1st of each year and is continued until the delinquent tax and accumulated penalty and interest are paid or the property is sold at tax sale.

COLLECTION FREQUENCY: No set frequency.**Budget Analyst:** Donald Stitely

REVENUE MANUAL**ACCOUNT NUMBER: 461-078-1280**

NAME: Rural Fire Tax

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Linda Watts--2121**LEGAL AUTHORITY:** State: Tax—Property Article, Annotated Code of Maryland
Local: Title 17 Howard County Code, Section 17.102.

DESCRIPTION: This revenue is the real property tax received from the annual tax bills issued to all property owners in the Rural Fire District on July 1 of each year. (The Rural District is within the exterior boundaries of the portion of the county not in the service area for water & sewer.) Because of the procedures for booking this revenue, the amount of revenue collected is known as soon as the tax bills are issued.

The current real property rate for the Rural District is 10.55 cents per \$100 of assessed value. The personal property rate for the district is 2.5 times the real rate or 26.375 cents per \$100 of assessed value.

COLLECTION FREQUENCY: Tax bills are usually mailed July 1.**Budget Analyst:** Donald Stitely



Water & Sewer Fund Revenues

Fund 500

This fund is associated with Water & Sewer capital projects. Revenues noted here involve charges to developers and water & sewer users.

REVENUE MANUAL

ACCOUNT NUMBER: 500-009-7110

NAME: In-Aid-of-Construction-Water

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code, Section 20.611 and 20.612.

DESCRIPTION: This revenue is from the water and sewer in-aid-of-construction charges imposed on development to help cover the cost of the public utility systems. Details on the fee structure are found in the Howard County User Fee and Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 500-009-7120

NAME: In-Aid-of-Construction-Sewer

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code, Section 20.611 and 20.612.

DESCRIPTION: This revenue is from the water and sewer in-aid-of-construction charges imposed on development to help cover the cost of the public utility systems. Details on the fee structure are found in the Howard County User Fee and Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix

REVENUE MANUAL**ACCOUNT NUMBER: 500-009-8415**

NAME: Water & Sewer Ad Valorem

COLLECTING AGENCY: Department of Finance**CONTACT PERSON:** Mike Ring--4900**LEGAL AUTHORITY:** Howard County Code, Section 20.613 and 20.614.

DESCRIPTION: This revenue is designed to cover the cost to the county of retiring bonds issued by the county and paying interest thereon and or payment of salaries and other expenses of the Department of Public Works related to water and sewer systems. All properties within the planned service area are assessed whether the property is hooked to the system or not. Details on the fee structure are found in the Howard County User Fee and Charges manual.

COLLECTION FREQUENCY: No set frequency.**Budget Analyst:** Tom Mullenix



Environmental Services Fund Revenues

Fund 640

This fund is associated with waste collection and disposal, including the county landfill operations. Revenues are generated by landfill users, trash tax and recycling proceeds.

NAME: Penalties & Interest

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Linda Watts--2121

LEGAL AUTHORITY: Howard County Code, Section 20.900.

DESCRIPTION: This revenue applies to penalties & interest received on trash collection fees that have become delinquent. Revenues are booked at the time that the payment of delinquency is received.

A per month charge of ½% is applied to delinquent accounts beginning on October 1st of each year and is continued until the delinquent charge and accumulated penalty and interest are paid.

COLLECTION FREQUENCY: As received, no set frequency.

Budget Analyst: Tom Mullenix

NAME: County Landfill User Fees & Charges

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: John O'hara--6451

LEGAL AUTHORITY: Howard County Code, Section 14.601.

DESCRIPTION: This revenue is generated by users of the county landfill at Alpha Ridge. Users are charged per ton for various categories of commercial waste disposed of at the landfill. Alternate fees are based upon vehicle type and size and charged when the scales are inoperative. Other special charges and late payment penalties are charged when appropriate. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily.

Budget Analyst: Tom Mullenix

NAME: Late Charges-Landfill

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: John O'Hara--6451

LEGAL AUTHORITY: Howard County Code, Section 14.601.

DESCRIPTION: This revenue is generated by users of the county landfill at Alpha Ridge who fail to make timely payment. Users are charged per ton for various categories of commercial waste disposed of at the landfill. Alternate fees are based upon vehicle type and size and charged when the scales are inoperative. Other special charges and late payment penalties are charged when appropriate. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 640-009-4504

NAME: Landfill Permit Fees

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: John O'Hara--6451

LEGAL AUTHORITY: Howard County Code, Section 14.600.

DESCRIPTION: This revenue is generated by users of the county landfill at Alpha Ridge. Yearly commercial permits are issued per vehicle, allowing a commercial vehicle to dispose of waste at the landfill. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency, as collected.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 640-009-4505

NAME: Landfill Scrap Metal

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: John O'Hara--6451

LEGAL AUTHORITY: Under terms and conditions of contract with vendor.

DESCRIPTION: This revenue is generated from the sale of scrap metal collected from the landfill that is purchased by a contractor. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency, as collected.

Budget Analyst: Tom Mullenix

NAME: Trash Collection/Disposal Fee

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: John O'Hara--6451

LEGAL AUTHORITY: Howard County Code, Section 20.901.

DESCRIPTION: This revenue is generated from the refuse collection charge paid by county residents and businesses for the service provided by county contractors. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Yearly, usually by October of each year.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 640-009-5222

NAME: Recycling Proceeds

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: John O'Hara--6451

LEGAL AUTHORITY: N/A

DESCRIPTION: This revenue is generated from the collection and sale of various miscellaneous recyclable items, such as lead acid batteries from the landfill and ink/toner cartridges from county offices. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix



Water & Sewer Operating Fund Revenues

Fund 710

This fund is associated with operation of the county water and sewer systems. Revenues for this fund come primarily from users of the water and sewer systems. This fund is self-supporting and does not rely on general fund dollars.

NAME: Utility Construction Permit

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code, Section 16.138 and 18.206.

DESCRIPTION: This revenue is from fees to cover the processing of two (2) types of permits issued to gas and/or electric utility, telephone or communications and cable ty companies operating within the county. The types of permits are Blanket permit-annual permit to perform minor construction work and Utility Permit-permits granted to perform specialized utility construction work other than that specified under the blanket permit. Details on the fee structure are found in the Howard County User Fee and Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 710-009-5338

NAME: Department of Public Works Capital W&S Pro-Rata

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: N/A

DESCRIPTION: This revenue is recovery of the expenditures made by DPW general funded personnel on county water and sewer capital projects. The amount is based upon the labor reported by DPW employees working on Water & Sewer capital projects.

COLLECTION FREQUENCY: No set frequency, usually at year end.

Budget Analyst: Tom Mullenix

NAME: Department of Public Works Developer Capital Projects

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: N/A

DESCRIPTION: This revenue is recovery of the expenditures made by DPW construction inspection personnel on developer water and sewer capital projects. The amount is based upon the labor reported by DPW employees working on these Water & Sewer capital projects. This is usually 3% of project expenditures.

COLLECTION FREQUENCY: No set frequency, usually at year end.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 710-009-8111

NAME: Water Service Charges

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code Section 20.605(3).

DESCRIPTION: This revenue is a charge to public water consumers based on consumption of water by the user. Details on the fee structure are found in the Howard County User Fee & Charges manual.

COLLECTION FREQUENCY: Quarterly.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 710-009-8115

NAME: Fire Protection Charges

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code Section 20.609.

DESCRIPTION: This revenue is for the initial construction (bypass meter) of the supply and installation and quarterly charge for unmetered water connections provided for private fire protection systems. Details on the fee structure are found in the Howard County User Fee & Charges manual.

COLLECTION FREQUENCY: Quarterly.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 710-009-8121

NAME: Sewer Use Charges

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code Section 20.605(3).

DESCRIPTION: This revenue is from quarterly sewer use charges based on consumption amounts. A flat rate plus volumetric charge is levied. Details on the fee structure are found in the Howard County User Fee & Charges manual.

COLLECTION FREQUENCY: Quarterly.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 710-009-8122

NAME: Septic Waste Hauler Fees

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code Section 20.605(3).

DESCRIPTION: This revenue is from fees charged septic waste haulers based on the volume and strength of the septage. Fees are charged on an approved formula for limits on biochemical oxygen demand (BOD), total suspended solids (TSP) and total phosphorus (TP). Details on the fee structure are found in the Howard County User Fee & Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix

NAME: Industrial Pre-treatment Surcharge

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code Section 20.605(3) and 20.606.

DESCRIPTION: Federal Clean Water Act of 1982, as amended, requires water & sewer charges be structured to cover the cost of providing the service. Business and industry disposing into a public sewerage system whose sewage makeup is of such a nature that the cost of effective treatment is greater than normal residential waste is assessed a surcharge for treatment. Details on the fee structure are found in the Howard County User Fee & Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 710-009-8128

NAME: Water & Sewer Penalty

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code Section 20.605(3) and 20.615.

DESCRIPTION: This revenue is collected as a late fee for delinquent payment of water and/or sewer bills. Details on the fee structure are found in the Howard County User Fee & Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 710-009-8130

NAME: Special Charges & Penalties/Bad Checks

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Annotated Code of Maryland, Commercial Law Article, Section 15-802.

DESCRIPTION: Special charge to cover the cost of processing bad checks received as payment for water/sewer charges. Details on the fee structure are found in the Howard County User Fee & Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 710-009-8211

NAME: Water Use Connection

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code, Section 20.608.

DESCRIPTION: Charge to install water meters where remaining portions of the water house connection are installed by developers at their expense. Details on the fee structure are found in the Howard County User Fee & Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 710-009-8221

NAME: Sewer Use Connection

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code, Section 20.608.

DESCRIPTION: Charge to pay for sewer connections to the system. Details on the fee structure are found in the Howard County User Fee & Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 710-009-8440

NAME: Shared Septic Systems

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code, Section 18.1212 and 20.802.

DESCRIPTION: Revenue from a charge applied to the developer of land in the county who constructs a shared sewage disposal facility to serve cluster development on RC and RR zoned land. Annual operation and maintenance fees for permitted systems are included here. Details on the fee structure are found in the Howard County User Fee & Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 710-009-8700

NAME: Operating Transfer In—Ad Valorem Charges

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: N/A

DESCRIPTION: Revenue transfer into the 710 Fund from the Water & Sewer Fund (500) from ad valorem charges collected.

COLLECTION FREQUENCY: Yearly.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 710-009-8831

NAME: Miscellaneous Sales/Remove or Restore Meters

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code, Section 20.605(3).

DESCRIPTION: Revenue from the charges to place an account into inactive status or to reactivate an inactive account. Charge includes labor. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: No set frequency.

Budget Analyst: Tom Mullenix



Water & Sewer Special Benefit Fund Revenues

Fund 730

This fund is associated with water & sewer projects. Revenues are from front foot water & sewer charges and investment income.

NAME: Front Foot Benefit Assessment-Water

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code, Section 20.610.

DESCRIPTION: This revenue is from the assessment of an annual front foot benefit upon each class or subclass of property within the Metropolitan District and is designed to pay the interest and principal on bonds issued by the county for the water and sewer system. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Yearly, usually by October.

Budget Analyst: Tom Mullenix

NAME: Front Foot Benefit Assessment-Sewer

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code, Section 20.610.

DESCRIPTION: This revenue is from the assessment of an annual front foot benefit upon each class or subclass of property within the Metropolitan District and is designed to pay the interest and principal on bonds sold by the county for the construction of the water and sewer system. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Yearly, usually by October.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 730-009-8450

NAME: In-Aid-of-Construction-Water

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code, Section 20.611.

DESCRIPTION: This revenue is from the imposition of water and sewer in-aid-of-construction charges to help in the cover the cost of construction of the public utility systems. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Yearly, usually by October.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 730-009-8460

NAME: In-Aid-of-Construction-Sewer

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: Howard County Code, Section 20.611.

DESCRIPTION: This revenue is from the imposition of water and sewer in-aid-of-construction charges to help in the cover the cost of construction of the public utility systems. Details on the fee structure can be found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Yearly, usually by October.

Budget Analyst: Tom Mullenix

REVENUE MANUAL

ACCOUNT NUMBER: 730-009-8700

NAME: Operating Transfer In

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Mike Ring--4900

LEGAL AUTHORITY: N/A

DESCRIPTION: This revenue is from the transfer of revenue from the Water-in aid and Sewer-in aid and ad valorem charges collected in the Water & Sewer Fund (Fund 500).

COLLECTION FREQUENCY: One time during the fiscal year.

Budget Analyst: Tom Mullenix



Recreation Special Facilities Fund Revenues

Fund 780

This is an enterprise fund structure much like a private business. Revenues are generated from fees for use of the facilities at the Timbers of Troy Golf Course. This fund is self supporting.

REVENUE MANUAL

ACCOUNT NUMBER: 780-008-4411

NAME: Concession Operations—Timbers at Troy

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: N/A

DESCRIPTION: Revenues generated from food and beverage sales at Timbers at Troy concessions.

COLLECTION FREQUENCY: Daily.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 780-008-4420

NAME: Greens Fees-Timbers at Troy

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: Administrative fees.

DESCRIPTION: Revenues generated from greens fees at the Timbers at Troy golf course. Details of the fee structure are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 780-008-4421

NAME: Cart Fees-Timbers at Troy

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: Administrative fees.

DESCRIPTION: Revenues generated from cart rental fees at the Timbers at Troy golf course. Details of the fee structure are found in the Howard County User Fees and Charges manual.

COLLECTION FREQUENCY: Daily.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 780-008-4422

NAME: Driving Range-Timbers at Troy

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: Administrative fees.

DESCRIPTION: Revenues generated from driving range fees at the Timbers at Troy golf course.

COLLECTION FREQUENCY: Daily.

Budget Analyst: Donald Stitely

REVENUE MANUAL

ACCOUNT NUMBER: 780-008-4423

NAME: Merchandise Sales-Timbers at Troy

COLLECTING AGENCY: Department of Finance

CONTACT PERSON: Bill Eckert--4707

LEGAL AUTHORITY: N/A

DESCRIPTION: Revenues generated from sales of merchandise in the pro shop at the Timbers at Troy golf course. Items include clothing, hats, clubs, golf balls and accessories.

COLLECTION FREQUENCY: Daily.

Budget Analyst: Donald Stitely